



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATIONS

The 9th August, 2021

No. LLE.126/2021/1202.- The following Bills were introduced in the House **on 9th August, 2021** along with the Statement of Objects and Reasons are to be published under Rule 71 of the Rules of Procedure and Conduct of Business in Assam Legislative Assembly for General information.

THE ASSAM PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION (AMENDMENT) BILL, 2021

A

BILL

further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947.

Preamble

Whereas, it is expedient to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam Act No.
VI of 1947

It is hereby enacted in the Seventy-second Year of the Republic of India, as follows:-

Short title, extent and commencement.

1. (1) This Act may be called the Assam Professions, Trades, Callings and Employments Taxation Act, 2021.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

Amendment of section 3.

2. In the principal Act, in section 3, after the third proviso, the following explanation shall be inserted, namely:-

“Explanation. The words ‘members of the Armed Forces of India’ in the second proviso of section 3 means the persons who are subject to the Army Act, 1950, the Navy Act, 1957 or the Air Force Act, 1950 and are serving/posted in any part of the State of Assam.”

Central Act No.
46 of 1950,
Central Act
No.62 of 1957,
Central Act No.
45 of 1950

Insertion of a new section 5B.

3. In the principal Act, after section 5A, the following new section 5B shall be inserted, namely:-

“Deemed Registration

5B. Notwithstanding anything contained in section 5A of the Act, any person or employer who is already registered under the Assam Goods and Services Tax Act, 2017, the Assam Value Added Tax Act, 2003, the Assam Taxation (On Specified Lands) Act, 1990, the Assam Agricultural Income Tax Act, 1939 and the Assam Electricity Duty Act, 1964, shall be deemed to have been registered or enrolled as the case may be under this Act and such person or employer shall be liable to make payment of tax and also liable to furnish return as per provisions of this Act:

Assam Act No.
XXVIII of 2017,
Assam Act No.
VIII of 2005,
Assam Act No.
XII of 1990,
Assam Act No.
IX of 1939, and
Assam Act No.
XXX of 1964

Provided that State Government may by notification published in the Official Gazette extend application of the provision to any other State Act."

Amendment of section 7. 4. In the principal Act, in sub-section 3, of section 7, for the words, "rupees five for each day of delay", the words "rupees one-hundred for each day of delay or a maximum of rupees five thousand only, whichever is less", shall be substituted.

Insertion of new section 18A and 18B. 5. In the principal Act, after section 18, the following new sections shall be inserted, namely :-

"Applicability of the provisions of the Assam Value Added Tax Act, 2003

18A. Subject to the provisions of this Act and the rules made thereunder, the provisions of the Assam Value Added Tax Act, 2003 and the rules, orders or notifications made or issued thereunder relating to amendment, cancellation and suspension of registration; retention of accounts, requirement to provide information, transfer of liability of any firm or Hindu undivided family to pay tax in the event of dissolution of such firm or partition of such family, inspection, search and seizure, power to call for information, bar to certain proceedings, indemnity, treatment of documents furnished by person as confidential and other matters for which no specific provision has been made in this Act and the rules made thereunder, shall *mutatis mutandis* apply, to a person liable to pay tax under this Act or an employer responsible for deduction of tax under this Act, as if those provisions were *mutatis mutandis* incorporated in this Act and the rules framed and orders and notification issued under those provisions were *mutatis mutandis* framed or issued under the relevant provisions so incorporated under this Act."

Assam Act No.
VIII of 2005

"Automation 18B. (1) The Government shall introduce and establish an automated data processing system for complementing the purposes of this Act and for matters incidental and allied thereto.

(2) The Government may from time to time make Regulations for regulating the interactions between the person and the authorities appointed or constituted under this Act.

(3) The provisions contained in the Information and Technology Act, 2000, and the rules made thereunder and directions given under the Act, including the provisions relating to digital signatures, electronic records, electronic governance, attribution, acknowledgement and dispatch of electronic records, securing electronic records and securing digital signatures and digital signature certificates, shall so far as they apply to the procedures shall apply under this Act.

Central Act
No.21 of 2000

(4) Except as may be provided otherwise in this Act, the software for the automated data processing system, the operating system, the operating instructions and the criteria for any selection shall be treated as confidential.

(5) The Commissioner of Taxes may, by notification in the Official Gazette, with the prior approval of Government, prescribe procedures for e-filing of returns and e-payment of taxes."

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend certain provisions of the Assam Professions, Trades, Callings and Employments Taxation Act, 1947.

2. The amendments which are proposed to be made are explained broadly as follows:

- (i) *Clause 2* of the Bill seeks to insert an explanation in section 3 to clarify the category of personnel who falls under the 'Armed Forces of India.
- (ii) *Clause 3* of the Bill seeks to insert a new section 5B for deemed registration under the APTCE Act, 1947 in respect of taxpayers registered under the other taxation Acts. It also empowers the State Government to extend the provision of deemed registration for other State Acts.
- (iii) *Clause 4* of the Bill seeks to amend section 7 of the Act for increasing the fine amount from rupees five to rupees one-hundred per day subject to a ceiling of rupees five thousand only.
- (iv) *Clause 5* of the Bill seeks to insert a new section 18A for applicability of the provisions of Assam VAT Act, 2003, *mutatis mutandis* in the APTCE Act, 1947 and also a new section 18B for automation and to empower the Commissioner of Taxes, Assam to issue instructions, with prior approval of the Government, on the procedure of e-filing of returns, e-payments etc.

3. The Bill seeks to achieve above objects.

AJANTA NEOG,
Minister, Finance

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bill proposes to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947.

There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.

MEMORANDUM OF DELEGATED LEGISLATION

The Bill involves the following proposals for delegation of legislative power, namely:

Section 5B for empowering the Government of Assam to extend the provision of deemed registration for other State Acts and section 18B empowers the Commissioner of Taxes, Assam to issue notification for specifying the procedures for e-filing of registration, e-returns, and e-payments with prior approval of the Government.

2. The matters in respect of which notifications may be issued in accordance with the provisions of the Bill is either administrative in nature or matters of procedure and detail and it is not practicable to provide for them in the Bill itself.

3. The abovementioned proposal for delegation of legislative power is, therefore, of a normal character.

Extract of Existing Provision of the Assam Professions, Trades, Callings and Employments Taxation Act, 1947

| <u>Existing provision of the APTCE Act</u> | <u>Proposed Provision of the APTCE Act</u> |
|---|---|
| <p>3. Liability to Tax: As from the first day of April, 1947 and subject to the provisions of this Act, every person, who carries on a trade either by himself or by an agent or representative, or who follows a profession or calling, or who is an employment, either wholly or in part within the State shall be liable to pay for each financial year a tax in respect of such profession, trade, call in or employment and in addition to pay any tax, rate or fee which he is liable to pay under any other enactment for the time being in force:</p> <p>Provided that for the purposes of this section a person on leave shall be deemed to be a person in employment:</p> <p>Provided further that notwithstanding anything contained in this section the provisions of this Act shall not apply to a member of the Armed forces of India and to a Co-operative Society registered or deemed to have been registered under the Assam Co-operative Societies Act, 1947:</p> | <p>3. Liability to Tax. As from the first day of April, 1947 and subject to the provisions of this Act, every person, who carries on a trade either by himself or by an agent or representative, or who follows a profession or calling, or who is an employment, either wholly or in part within the State shall be liable to pay for each financial year a tax in respect of such profession, trade, call in or employment and in addition to pay any tax, rate or fee which he is liable to pay under any other enactment for the time being in force:</p> <p>Provided that for the purposes of this section a person on leave shall be deemed to be a person in employment:</p> <p>Provided further that notwithstanding anything contained in this section the provisions of this Act shall not apply to a member of the Armed forces of India and to a Co-operative Society registered or deemed to have been registered under the Assam Co-operative Societies Act, 1947:</p> <p><i>Explanation. The words 'members of the Armed Forces of India' in the second proviso of the section 3 means the persons who are subject to the Army Act, 1950, the Navy Act, 1957 or the Air Force Act, 1950 and are serving/posted in any part of the State of Assam.</i></p> |
| <p>The proposal relates to insertion of a new Section 5B in the Assam Professions, Trades, Callings and Employments Taxation Act, 1947</p> | <p>5B. Deemed Registration. <i>Notwithstanding anything contained in section 5A of the Act, any person or employer who is already registered under the Assam Goods and Services Tax Act, 2017, the Assam Value Added Tax Act, 2003, the Assam Taxation (On Specified Lands) Act, 1990, the Assam Agricultural Income Tax Act, 1939 and the Assam Electricity Duty Act, 1964, shall be deemed to have been registered or enrolled as the case may be under this Act and such person or employer shall be liable to make payment of tax and also liable to furnish return as per provisions of this Act:</i></p> <p><i>Provided that State Government may by notification published in the Official Gazette extend application of the provision to any other State Act.</i></p> |

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| <p>7. Returns.</p> <p>(1)....</p> <p>(2)....</p> <p>(3). Where an employer, without reasonable cause, fails to file such return within the prescribed time, the assessing authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees five for each day of delay.</p> | <p>7. Returns.</p> <p>(1)....</p> <p>(2)....</p> <p>(3). Where an employer, without reasonable cause, fails to file such return within the prescribed time, the assessing authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees one-hundred for each day of delay or a maximum of rupees five thousand only, whichever is less.</p> |
| <p>The proposal relates to insertion of a new Section 18A & 18B in the Assam Professions, Trades, Callings and Employments Taxation Act, 1947</p> | <p>18A. Applicability of the Provisions of Assam Value Added Tax Act, 2003.</p> <p><i>Subject to the provisions of this Act and the rules made thereunder, the provisions of the Assam Value Added Tax Act, 2003 and the rules, orders or notifications made or issued thereunder relating to amendment, cancellation and suspension of registration; retention of accounts, requirement to provide information, transfer of liability of any firm or Hindu undivided family to pay tax in the event of dissolution of such firm or partition of such family, inspection, search and seizure, power to call for information, bar to certain proceedings, indemnity, treatment of documents furnished by person as confidential and other matters for which no specific provision has been made in this Act and the rules made thereunder, shall mutatis mutandis apply, to a person liable to pay tax under this Act or an employer responsible for deduction of tax under this Act, as if those provisions were mutatis mutandis incorporated in this Act and the rules framed and orders and notification issued under those provisions were mutatis mutandis framed or issued under the relevant provisions so incorporated under this Act.</i></p> <p>18B. Automation.</p> <p>(1) <i>The Government shall introduce and establish an automated data processing system for complementing the purposes of this Act and for matters incidental and allied thereto.</i></p> <p>(2) <i>The Government may from time to time make Regulations for regulating the interactions between the person and the authorities appointed or constituted under this Act.</i></p> <p>(3) <i>The provisions contained in the Information and Technology Act, 2000, and the rules made thereunder and directions given under the Act, including the provisions relating to digital</i></p> |

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| | <p><i>signatures, electronic records, electronic governance, attribution, acknowledgement and dispatch of electronic records, securing electronic records and securing digital signatures and digital signature certificates, shall so far as they apply to the procedures shall apply under this Act.</i></p> <p><i>(4) Except as may be provided otherwise in this Act, the software for the automated data processing system, the operating system, the operating instructions and the criteria for any selection shall be treated as confidential.</i></p> <p><i>(5) The Commissioner of Taxes may, by notification in the Official Gazette, with the prior approval of Government, prescribe procedures for e-filing of returns and e-payment of taxes. "</i></p> |
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S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

THE ASSAM EMPLOYEES' PARENT RESPONSIBILITY AND NORMS FOR ACCOUNTABILITY AND MONITORING (AMENDMENT) BILL, 2021

A BILL

further to amend the Assam Employees' Parent Responsibility and
Norms for Accountability and Monitoring Act, 2017.

Preamble

Whereas it is expedient further to amend the Assam Employees' Parent Responsibility and Norms for Accountability and Monitoring Act, 2017, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

**Assam
Act No.
XLIII of
2017**

It is hereby enacted in the Seventy-second Year of the Republic of India as follows :-

Short title, extent and commencement

1. (1) This Act may be called the Assam Employees' Parent Responsibility and Norms for Accountability and Monitoring (Amendment) Act, 2021.
- (2) It shall have the like extent as the principal Act.
- (3) It shall be deemed to have come into force on the 25th day of 2017, the day on which the principal Act came into force.

Amendment of section 2

2. In the principal Act, in section 2,-
 - (i) in clause (b), in first line, after the word "employee" the words "and the amount of the compassionate family pension received by the spouse/legal heir of the employee under the relevant pension scheme of the State Government" shall be inserted;
 - (ii) in clause (d), in fourth line, within the bracket after the word "sister" the punctuation mark and the words "/brother-in-law/ sister-in-law" shall be inserted;
 - (iii) in clause (e), in first line, after the words "or both", the words "father-in-law/ mother-in-law or both" and in second line, after the word "daughter", the words "son-in-law/ daughter-in-law" shall be inserted;

- (iv) in clause (g), in fourth line, at the end, after the word, sign and figures "section 3(2)", for the punctuation mark ":", shall be substituted by punctuation mark "," and thereafter, the following shall be inserted, namely :-

"which expression shall include the spouse/legal heir of an employee in receipt of the Compassionate Family Pension in respect of the deceased Government employee who dies-in-harness;"

Insertion of new
section 22A

3. In the principal Act, after section 22, the following new section 22A, shall be inserted, namely:-

"Quorum
for hearing
complain or
appeal

22A. (1) Subject to the provisions of this Act and the rules framed thereunder, the Commission may hear any complain or appeal, received or preferred under section 21 or section 22, as the case may be, in presence of atleast one of the two Commissioners and the Chief Commissioner and pass order thereon, if the matter is unanimously decided in such hearing.

- (ii) In the case of difference of opinion of the Commissioner and the Chief Commissioner in such hearing, the complain or the appeal shall be heard and disposed off by the Commission in presence of all the Commissioners and the Chief Commissioner, wherein majority decision shall be the decision of the Commission and the Commission shall pass necessary order accordingly."

Statement of objects and reasons

At present a) there is no provision of claim of compassionate family pension Scheme by the aggrieved parents/divyang siblings in case the employee dies in harness and b) the quorum of hearing the complaints by the PRANAM Commission is not specified in the PRANAM Act, 2017. Considering the above facts, the **Assam Employees Parent Responsibility and Norms for Accountability and Monitoring (Amendment) Bill, 2021** is prepared.

The amendment of the PRANAM Act, 2017 is to provide for accountability of employees of the State Government in taking care of their parents and divyang siblings and in relation to the matter connected therewith or incidental thereto.

The Bill seeks to achieve the above object.

AJANTA NEOG,
Minister Finance
Assam

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

Financial Memorandum

The proposed **Assam Employees Parent Responsibility and Norms for Accountability and Monitoring (Amendment) Bill, 2021** would not involve any additional expenditure as the same will be administered by the existing staff.

MEMORANDUM OF DELEGATED LEGISLATION

The Government does not propose to delegate any legislative power to any agency subordinate to it in the bill.

**‘Extract’ of relevant section(s) of the Principal Act which
saught to be ammended by the bill**

1. Section 2. In this Act, unless the context otherwise requires,-

- (a) **“Appellate Authority”** means an officer or functionary of the State Government or Organisation, as the case may be, or such officer or functionary, superior to the Designated Authority in rank and post, as may from time to time be notified under section 13, as such by an order by the State Government or by the Organisation for the purposes of the Act, in order to admit appeals against the orders of the Designated Authority as provided in the Act;
- (b) **“Apportioned Salary”** means the amount of the salary of the employee, granted by designated authority or appellate authority, that he/she should part with the dependent parents/ divyang siblings;
- (c) **“Commission”** means Assam Employees PRANAM Commission constituted and notified under section 18 of the Act or the Assam Administrative Tribunal till the Commission is notified;
- (d) **“Dependent Divyang Sibling”** means a “person with disability” or and “person with disability having high support needs” as defined under the section 2(s) and 2(1) of The Rights of Persons with Disability Act, 2016 (No.49 of 2016) notified by the Central Government and who is an unmarried sibling (brother/ sister) of an employee and do not have adequate income of their own to support their livelihood;
- (e) **“Dependent Parents”** means the mother/ father or both, and dependent on his/her/ their son/daughter because such parents do not have adequate source of income of their own;
- (f) **“Designated Authority”** means an officer or functionary of the State Government or the Organization, as the case may be, or such officer or functionary, not below the level of Drawing and Disbursing Authority, as may from time to time be notified under section 6 as such by an order by the State Government or by an Organisation for the purposes;
- (g) **“Employee”** means any personnel appointed by and under the control of the State Government and draw his/her salary from consolidated fund of the State though Government’s Treasury or appointed by any organization functioning in the State of Assam as may be notified under section 3(2);
- (h) **“Organisation”** means an Organisation functioning in the State of Assam and notified by the State Government under section 3(2), to be covered under the Act;
- (i) **“Prescribed”** means prescribed by rules made under this Act;
- (j) **“State Level Monitoring Body”** means the Body to be constituted under section 25(1) to review and monitor the implementation of various provisions of the Act;
- (k) **“State Government”** means the Government of Assam.

- 2. Section 22.** (1) The parents/divyang sibling who, does not receive a decision from Appellate Authority within the time specified in the section 15, or any employee or the parents/ divyang sibling aggrieved by a decision of the Appellate authority, as the case may be, may within sixty days from the expiry of such period or from the receipt of such a decision from the Appellate Authority prefer an appeal before the Commission:

Provided that the Commissioner may admit the appeal after the expiry of the period of sixty days if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(2) An appeal under this section shall be disposed of by the Commission within ninety days of the receipt of the appeal or within such extended period not exceeding a total of one hundred twenty days from the date of filing thereof, as the case may be, for reasons to be recorded in writing.

(3) The decision of the Commission, as the case may be, shall be final and binding on all concerned.

(4) In its decision, the Commission has the power to,-

- (a) require the designated authority or appellate authority to take any such steps as may be necessary to secure compliance with the provisions of this Act and impose any of the penalties provided under this Act;
- (b) grant the amount of apportioned salary of an employee to the dependent parents/divyang sibling not exceeding 10% of the gross salary being paid to the employee except in exceptional cases only where it may go upto 15% of the monthly gross salary, with a direction to the Designated Authority to sanction the amount and cause payment of the apportioned salary through the Drawing and Disbursing Officer directly to the grantee with effect from the succeeding month;
- (c) reject the appeal, with cogent reasons to be recorded in writing and inform all concerned;
- (d) any other orders as deem fit and proper, but not inconsistent with the provisions of the Act.

(5) The Commission shall give notice of its decision, including any right of appeal, to the complainant and the designated or appellate authority.

(6) The Commission shall decide the appeal in accordance with such procedure as may be prescribed by rules made under this Act.

S. K. SHARMA,

Secretary,

Assam Legislative Assembly.

THE MAJULI UNIVERSITY OF CULTURE (AMENDMENT) BILL, 2021

A BILL

to amend the Majuli University of Culture Act, 2017.

Preamble

Whereas it is expedient to amend the Majuli University of Culture Act, 2017, hereinafter referred to as the principal Act, in the manner hereinafter appearing ;

Assam
Act No
XXXVII
of 2017

It is hereby enacted in the Seventy-second Year of the Republic of India as follows:-

Short title, extent and commencement

1. (1) The Act may be called the Majuli University of Culture (Amendment) Act, 2021.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment of Preamble

2. In the principal Act, in the Preamble, in the first line and in fourth line, for the word "affiliating Cultural" the word "research" shall be substituted and after the word "University" the words "of Culture" shall be inserted.

Amendment of section 2

3. In the principal Act, in section 2,-
 - (i) clause (b) shall be deleted;
 - (ii) in clause (k), in second line, the words "as an affiliated Institute, or" shall be deleted and in the third line, for the word "constructed" the word "construed" shall be substituted;
 - (iii) in clause (m), in the third line, between the words "include" and "all", the words "Indian classical systems and" shall be inserted and at the end after the word "Assam" and the words "and other parts of North East India;" shall be inserted;

- (iv) in clause (n), in between the words "Statutes," and "Regulations" the word and punctuation mark "Ordinance," shall be inserted ;
- (v) in clause (q), in the first line and second line, in between the words "Statutes," and "Regulations" the words "Ordinances," shall be inserted,
- (vi) in clause (r), in the first line, for the words "Reader, Lecturer" the words "Associate Professor, Assistant Professor" shall be substituted;

**Amendment of
section 3**

4. In the principal Act, in section 3, in sub-section (3), in the first line, in between the words "Act," and "and" the punctuation mark and the word ", Ordinances" shall be inserted ;

**Amendment of
section 4**

5. In the principal Act, in section 4,-
- (i) in clause (i), at the end of the sentence, after the word "etc" the words "and other branches of liberal arts necessary towards understanding and development of culture and provide for a liberal education." shall be inserted.
 - (ii) after clause (iv), following new clause (v) shall be inserted, namely:-

“(v) to promote Indological studies and impart knowledge about origin and development of Indian culture including history, religion, philosophy, Ayurveda, Yoga and health keeping and other forms of knowledge, traditions constituting the sixty four *kalas*; ”
 - (iii) after clause (v), the clauses (v),(vi),(vii) and (viii) shall be renumbered as (vi), (vii), (viii) and (ix) and in clause (vi), so renumbered, in the fourth line, in between the words "folklore" and "by instruction", the words "oral tradition, ethnography, and all other branches of performing and liberal arts contributing

towards theoretical, ethical, and practical understanding of culture" shall be inserted.

**Amendment of
section 5**

6. In the principal Act, in section 5, in clause (x), in first and fourth line, for the words "readerships, lecturerships" the words "Associate Professorships, Assistant Professorships" shall be substituted and in the fourth line, in between the words "teaching" and "and research", the punctuation mark and word ", non-teaching" shall be inserted.

**Amendment of
section 6**

7. In the principal Act, in section 6, in the first line, for the words "only on" appearing in between the words "grounds and religion" the word "of" shall be substituted.

**Amendment of
section 9**

8. In the principal Act, in section 9, in sub-section (5), the punctuation mark "." appearing at the end shall be substituted by the punctuation mark "." and thereafter the following new proviso shall be inserted, namely :-

"Provided that the first Vice-Chancellor who may be appointed for a term of two years shall also be eligible for reappointment till the age of seventy."

**Amendment of
section 10**

9. In the principal Act, in section 10,-
- (i) in sub-section (1), in the second line, in between the words "officers" and "of the", the words "and employees" shall be inserted ;
 - (ii) in sub-section (4), in the second line, the words "or affiliated to" shall be deleted;
 - (iii) in sub-section (6), in clause (b), the words "non-teaching" shall be deleted ;
 - (iv) in sub-section (8), in the third and sixth line, after the word "Statutes" the words "the Ordinances" shall be inserted.
 - (v) in sub-section (9), in the second line, after the word "Statutes" the words "the Ordinances" shall be inserted.

**Amendment of
section 11****10. In the principal Act, in section 11,-**

- (i) in sub-section (1), in the second line, in between the words "Government" and "for such", the words "or by the Board" shall be inserted;
- (ii) in sub-section (2), in clause (b), in the second line, in between the words "University" and "including", the words "and such other property of the University as the Board /Vice-Chancellor shall commit to his/her charge and to manage such properties" shall be inserted;
- (iii) in sub-section (3), at the end of the sentence, after the word "Statutes" the words "and or assigned by the Vice-Chancellor" shall be inserted.

**Amendment of
section 14**

- 11. In the principal Act, in section 14, in sub-section (2), in the second line, for the words "the other employees", the words "the Officers, teachers and other employees of the University" shall be substituted, and at the end of the sentence, after the word "Statutes" the words "Ordinances and Regulations framed from time to time" shall be inserted.**

**Amendment of
section 16**

- 12. In the principal Act, in section 16, in clause (e), in the second line, in between the words "Statutes" and "to be", the words "and Ordinances" shall be inserted.**

**Amendment of
section 17****13. In the principal Act, in section 17,-**

- (i) in sub-section (1),-
 - (a) clause (e) shall be deleted;
 - (b) after clause (n), the following new clauses (o), (p), (q), (r) and (s) shall be inserted, namely:-
 - "(o) all Professors of the University;
 - (p) all Associate Professors who are the

Head of the Departments;

(q) all Head of the Departments;

(r) Principal of the Constituent Colleges;
and

(s) the Librarian of the University.”

(ii) in sub-section (4), in the third line, in between the words “Statutes” and “it shall”, the words “and Ordinances” shall be inserted .

**Amendment of
section 18**

14. In the principal Act, in section 18, in clause (ii), in sub-clause (k), in the first line, for the word “another” the words “and other” shall be substituted.

**Amendment of
section 19**

15. In the principal Act, in section 19, in sub-section (1),-

(i) for the existing clause (i), the following shall be substituted, namely:-

“(i) two Heads of the Departments of the University not below the rank of Associate Professors, or two Professors of nearby University/ies (till such positions are filled up in the University) to be nominated by the Vice- Chancellor for a period of three years ; ”

(ii) For the existing clause (j) the following shall be substituted, namely:-

“(j) two eminent academicians of Assam not below the rank of Professor nominated by the Vice-Chancellor for a period of three years.”.

**Amendment of
section 20**

(iii) the clauses (k) and (l) shall be deleted.
16. In the principal Act, in section 20,-

(i) in clause (ii), in the first line, for the word “affiliated” the word “constituent” shall be substituted and in third line at the end, the words “and Ordinances ;” shall be inserted ;

- (ii) in clause (xix), in the first line, for the word "affiliated" the word "constituent" shall be substituted.
 - (iii) in clause (xxi), at the end, the word "and" shall be deleted and thereafter the following new clause (xxii) shall be inserted, namely :
"(xxii) to plan and organize convocation regularly; and" and thereafter the existing clause (xxii) shall be renumbered as (xxiii).
- Amendment of Chapter v** 17. In the principal Act, before section 24, in the heading, after the word, "ARTS", the words "AND OTHER FORMS OF ART AND CULTURE" shall be inserted.
- Amendment of section 24** 18. In the principal Act, in section 24, in the fourth line, in between the words "languages" and "such", the word "of India and abroad" shall be inserted and at the end after the word "etc.", the words "and those of North East India" shall be inserted.
- Amendment of section 25** 19. In the principal Act, in section 25, in sub-section (1), in clause (a), in the seventh line, for the words "brief commentary" the words "self-evaluative report of not less than five thousand words in English or Assamese" shall be substituted.
- Amendment of section 26** 20. In the principal Act, in section 26,-
(i) in sub-section (1), in the seventh line, the words "specially affiliated to the University for the said purpose" shall be deleted ;
(ii) in sub-section (2), in the first line, for the words "special affiliation" the words "special status" shall be substituted.
- Amendment of section 27** 21. In the principal Act, in section 27,-
(i) in the side note, after the words "Performing Arts", the words "and other forms of Arts and Culture" shall be inserted;
(ii) in the fourth line, at the end, after the words "arts." the following shall be inserted, namely :-

"It shall also undertake courses, schemes, programmes in respect of cultural development and cultural studies, such as religion and philosophy, history and heritage, folk-culture and ethnography, ethnic design and architecture, yoga and health culture, environment, anthropology and sociology, and any other aspects related to the understanding and study of culture."

Amendment of
section 31

22. In the principal Act, in section 31, in sub-section (3), in the third line, for the words "be laid before the State Legislature for a total period of fourteen days which may be comprised in one or more sessions." the words "be laid before the Board for ratification before it is sent to the Government" shall be substituted.

Amendment of
section 32

23. In the principal Act, in section 32,-

in sub-section (1), in the first line, for the word "Board" the words "Academic Council", and in the fourth line, for the words "Academic Council"; the word "Board" shall be substituted and thereafter the following Explanation shall be inserted namely:-

"Explanation: The Board is the supreme Authority of the Majuli University. The Annual Report is to be prepared by the Academic Council and then shall be placed before the Board for consideration. If the Board is satisfied, the Board shall send the report to the Government for consideration."

Amendment of
Chapter VII

24. In the principal Act, before section 33, in the heading, between the words "STATUTES," and "REGULATIONS", the word "ORDINANCES," shall be inserted

Amendment of
section 33

25. In the principal Act, in section 33,-

- (i) clause (j) shall be deleted;
- (ii) in clause (o), in the second line, for the words "or affiliated" shall be deleted.

Amendment of section 35 26. In the principal Act, in section 35, in sub-section (1), in the second line, at the end, after the word "Statutes" the words "and Ordinances" shall be inserted.

Insertion of section 35 A 27. In the principal Act, after section 35, the following new section 35A shall be inserted, namely:-

"Ordinances 35A. Subject to the provisions of this Act, the Board may frame Ordinances to provide for the matters which the Statutes and Regulations have not provided for."

Amendment of section 36 28. In the principal Act, in section 36,-

- (i) in sub-section (1), in the third line, in between the words "Statutes" and "and", the punctuation mark and the word "Ordinances" shall be inserted;
- (ii) in sub-section (2), in clause (c), in the second line, between the words "Statutes" and "or the Regulations", the words "or Ordinance" shall be inserted.

Omission of section 37 29. In the principal Act, section 37 shall be omitted.

Substitution of section 38 30. In the principal Act, for section 38, the following shall be substituted, namely:-

"Admission of students 38. (a) Admission of students of the university and their enrolment,-

(b) Conditions under which the students shall be admitted to the degree or the diploma courses and examinations of the University, shall be eligible for the degree or diploma;

(c) Conditions of residence of the students of the University;

(d) Recognition of hostels;

- (e) Extension of the University, teaching through some recognized centers of study/institutions within the State through distance learning or extension lecture;
- (f) Conditions of service of the University teachers, officers and employees;
- (g) To determine students' admission fee, examination fee and those for awarding of the degrees or diploma;
- (h) Establishment of Departments/Centers in the faculties for teaching and/or research
- (i) Conduct of examinations; and
- (j) All other aspects which the Act and the Statutes do not provide for."

**Amendment of
section 39.**

31. In the principal Act, in section 39, in the seventh line, in between the words "Statutes" and "Regulations", the word "Ordinances," shall be inserted.

**Amendment of
section 41.**

32. In the principal Act, in section 41, in sub-section (1), in the fourth line, the words "affiliated to" shall be deleted.

STATEMENT OF OBJECT AND RESON

The Bill seeks to amend the “Majuli University of Culture Act, 2017”. It is proposed that department seek amendment to some section of the “Majuli University of Culture Act, 2017”.

Hence, the Bill for amendment of following sections of the Act :-

Preamble

Section 2

Section 3

Section 4

Section 5

Section 6

Section 9

Section 10

Section 11

Section 14

Section 16

Section 17

Section 18

Section 19

Section 20

Chapter-V

Section 24

Section 25

Section 26

Section 27

Section 31

Section 32

Chapter-VII

Section 33

Section 35

Section 35(A)

Section 36

Section 37

Section 38

Section 39

Section 41

RANOJ PEGU,

Minister

Education, Assam

Dispur

S. K. SHARMA,

Secretary,

Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The proposed Bill will not lead to any expenditure from the consolidated fund of State of Assam.

MEMORANDUM OF DELEGATED LEGISLATION

The present amendment will not create any delegated legislation.

Extract of the existing section of The Majuli University of Culture Act, 2017

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| Preamble | <p>to establish and constitute a teaching and affiliating Cultural University in the State of Assam.</p> <p>Whereas it is expedient to establish and constitute a teaching and affiliating Cultural University in the world's largest river island Majuli in the State of Assam.</p> <p>It is hereby enacted in the Sixty-eighth Year of the Republic of India as follows:-</p> |
| Section 2 | <p>Clause (b)</p> <p>“Affiliated Institution” means a College or an Institution affiliated to the University and includes a college or an institution deemed to be an affiliated college or institution under this Act;</p> <p>Clause (k)</p> <p>“Institute” means the Institute, College or centre attached to the University as an affiliated Institute, or a constituent Institute and the word “institution” shall be constructed accordingly;</p> <p>Clause (m)</p> <p>“performing arts” include music, dance, drama, culture which were created by Mahapurush Shankardeva, Madhabdeva and other great luminaries of this art and it would also include all other forms of traditional music, dance, drama and other cultural activities prevailing among different indigenous communities of Assam.</p> <p>Clause (n)</p> <p>“described” means prescribed by Statutes, Regulations or Rules;</p> <p>Clause (q)</p> <p>“Statutes”, “Regulations” and “Rules” means respectively the “Statutes”, “Regulations” and “Rules” of the University made under this Act;</p> <p>Clause (r)</p> <p>“Teacher” means a Professor, Reader, Lecturer or such Other person imparting instruction or conducting or supervising research either in the constituent college or in the department of the University or in an affiliated college as the context may imply; and</p> |
| Section 3 | <p>Sub-section (3)</p> <p>Subject to the provisions of this Act and the Statutes, the University shall be competent to acquire and hold property both movable and immovable, to lease, sell or otherwise transfer any movable or immovable property, which may have become vested in, or may have been acquired by it for the purposes of the University and to contract and do all other things necessary for the purpose of this Act.</p> |

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| Section 4 | <p>Clause (i) to promote education, research and training in various spheres of culture including language, literature, visual arts, performing arts, satriya dance, anki bhaona, mukha (mask making) etc;</p> <p>Clause (iv) to promote ethnic studies like ethno archaeology, ethnomusicology, satriya sanskriti;</p> <p>Clause (v) to provide facilities and opportunities for graduate, post-graduate, doctorate and post-doctorate education in various sphere of culture including language, literature, visual arts, performing arts, architecture and folklore by instruction, training, research and development and extension and by such other means as the University may deem fit;</p> |
| | <p>Clause (vi) to serve as a centre for fostering co-operation and exchange ideas among the academic and research communities;</p> <p>Clause (vii) to organize exchange programmes with other Universities and institutions of repute in India and abroad; and</p> <p>Clause (viii) to undertake such other activities as may be required to fulfill the above objects.</p> |
| Section 5 | <p>Clause (x) to institute and establish professorships, readerships, lectureships and any other teaching and research posts required by the University and to appoint persons to such professorships, readerships, lectureships and other teaching and research posts; and</p> |
| Section 6 | <p>No person shall, on grounds only on religion, race, caste, sex descent, residents, language, political opinion or any other of these, be ineligible for, or discriminate against in respect of any employment or office under the University or Membership of any of the authorities or bodies of the University or admission to any course of study or research in the University :</p> <p>Provided that the University may, in consultation with the Government, reserve seats for the members of the Backward Class of Citizens or Scheduled Castes or Scheduled Tribes or women or any other category of persons for the purpose of admission as students to any of the constituent colleges or the institutions of the University or affiliated colleges and institutions.</p> |
| Section 9 | <p>Sub-Section (5) The Vice-Chancellor shall hold office for a term of five years from the date on which he enters upon his office and shall be eligible for reappointment for another term till he attains the age of seventy, whichever is earlier, following the procedure specified in sub-section(1).</p> |

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| Section 10 | <p>Sub-Section (1)</p> <p>The Vice-Chancellor shall be the principal of academics and executive officer of the University and all other officers of the University shall be subject to general supervision and control of the Vice-Chancellor.</p> <p>Sub-Section (4)</p> <p>The Vice-Chancellor shall have the right of visiting and inspecting institutions maintained by or affiliated to the university.</p> <p>Sub-Section (6)</p> <p>(b) to suspend, dismiss or otherwise punish any non-teaching employee of the University; and</p> <p>Sub-Section (8)</p> <p>It shall be the duty of the Vice-Chancellor to ensure that the proceedings of the University are carried on in accordance with the provisions of this Act, the Statutes, the Regulations and the rules made there under. If the Vice-Chancellor is of opinion that any proceedings or order of an authority of the University is violative of any of the provisions of this Act or the Statutes, Regulations or Rules made there under, he may by an order in writing, stay the operation of such proceedings or orders and send a report and make a reference to the Chancellor for a final decision in accordance with the provisions of sub-section (4) of Section 7</p> <p>Sub-Section (9)</p> <p>The Vice-Chancellor shall exercise such other powers and perform such other functions as may be prescribed by the Statutes and the Regulations.</p> |
| Section 11 | <p>Sub-Section (1)</p> <p>The Registrar shall be a whole time officer of the University and shall be appointed by the State Government for such period and on such terms and conditions as may be prescribed by the Statutes,</p> <p>Sub-Section (2)</p> <p>(b) maintaining a permanent record of the academic performance of students of the University including the courses taken, grades obtained, degrees awarded, prizes or other distinctions won and any other items pertaining to the academic performance of the students;</p> <p>Sub-Section (3)</p> <p>The Registrar shall exercise such other powers and perform such other duties as are imposed on him by the Statutes.</p> |
| Section 14 | <p>Sub-Section (2)</p> <p>The conditions of service and other incidental matters relating to the other employees shall be such as may be prescribed by the Statutes.</p> |

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| Section 16 | Clause (e) such other authorities as may be declared from time to time by the Statutes to be authorities of the University. |
| Section 17 | Sub-Section (1) (e) two members of the Assam Legislative Assembly to be nominated by the Government; (n) the Director, North East Zone Cultural Centre; Sub-Section (4) The Academic Council shall be the principal academic body of the University and subject to the provisions of this Act and Statutes, it shall coordinate and exercise general supervision over the academic programmes and policies of the University, |
| Section 18 | Clause (ii) Sub Clause (k) to determine the degrees, diplomas and other academic distinctions which shall be granted by the University and to award the same |
| Section 19 | Sub-Section (1) (i) President, Asom Sahitya Sabha; (j) the Registrar; |
| Section 20 | Clause (ii) to admit an institution to the University as an affiliated institution in accordance with the terms and conditions prescribed by the Statutes; Clause (xix) to prescribe procedure for the inspection of affiliated institution so as to ensure compliance with the conditions of affiliation and to decide on the continuance of affiliation; Clause (xxi) to negotiate with other Universities and institutions of the country for the recognition of the examinations of the university; and |
| Chapter V | PROMOTION OF LITERARY, VISUAL AND PERFORMING ARTS |
| Section 24 | The University shall undertake courses, schemes, programs and projects for promotion of excellence in study, creative research, translation and inter language interaction in respect of various languages such as Assamese, Sanskrit, Hindi and English etc, |

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| Section 25 | <p>Sub-Section (1)</p> <p>(a) Awardees of the National Sahitya Akademi or Asom Sahitya Sabha (for poetry/ fiction/drama) or persons who have at least one earlier work which is certified by two awardees of the National Sahitya Akademi to be of high standard of creativity, shall be eligible to submit four copies of a published work of poetry/fiction/drama, along with a brief commentary that may be interpretative/analytical/ critical for consideration of the University.</p> |
| Section 26 | <p>Sub-Section (1)</p> <p>The University may institute a Post- Graduate Diploma Course in Applied Translation in national, State recognized local languages and creative writing in National, State languages, recognized local languages in the Distance Education pattern as per the regulations to be formulated by the Academic Council and operate it through literary institutions or organizations within or outside Assam, specially affiliated to the University for the said purpose.</p> <p>Sub-Section (2)</p> <p>In order to be eligible for such special affiliation, the Institution or organization must fulfill the following conditions, namely:-</p> |
| Section 27 | <p>The University shall undertake courses, schemes, programmes and projects for promotion of excellence in study, creative research and documentation in respect of various aspects relating to visual arts and performing arts,</p> |
| Section 31 | <p>Sub-Section (3)</p> <p>All reports of audit made under sub-section (2) shall, as soon as may be after they are received from the Examiner of the Local Audit, be laid before the State Legislature for a total period of fourteen days which may be comprised in one or more sessions,</p> |
| Section 32 | <p>Sub-Section (1)</p> <p>The Board shall prepare the annual report of the University containing such particulars as the Government may specify covering each financial year, and before its final approval, it shall be presented to the Academic Council for its review on or before such date as may be prescribed by the Statutes,</p> |
| Chapter VII | STATUTES, REGULATIONS AND RULES |
| Section 33 | <p>Clause (j)</p> <p>the grant of affiliation to institutions;</p> <p>Clause (o)</p> <p>supervision of students engaged in research and special studies in constituent or affiliated institutions Or attached centres;</p> |

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| Section 35 | <p>Sub-Section (1) The Academic Council may, subject to the approval of the Board, make regulations consistent with this Act and the Statutes</p> |
| Section 36 | <p>Sub-Section (1) The Academic Council, Faculties and the Board of Studies of the University may, subject to the approval of the Board, make rules consistent with this Act and the Statutes and the Regulations made thereunder.</p> <p>Sub-Section (2) (c) all matters solely concerning such authority or the matters not provided for by this Act, the Statutes or the Regulations made under this Act</p> |
| Section 37 | <p>Sub-Section (1) All colleges and institutions imparting education in literary, arts, visual and performing arts existing in the State and affiliated to other Universities immediately before the date of commencement of this Act shall be deemed to have been disaffiliated from the respective other Universities and have been affiliated to the University from such period and subject to such terms and conditions, as has been specified in the order of the respective Universities from which they obtained the affiliation: Provided that the University may impose such other terms and conditions for continuation or further extension of the term of affiliation, not inconsistent with the provisions made under this Act, as it may deem fit and the college or institution shall be bound to comply with such terms and conditions, within such reasonable time as may be prescribed by the University: Provided further that the University shall have power to alter or withdraw the affiliation deemed to have been granted under this sub-section, if the college or institution concerned does not comply with the terms and conditions so imposed</p> <p>Sub-Section (2) For the purpose of deemed affiliation provided in sub-section (1), the college or institution concerned shall submit a copy of a valid letter of affiliation granted by other Universities concerned to the Registrar of the University within a period of three months from the date of commencement of this Act and the acknowledgement of the receipt of such copy by the University shall be a valid evidence for the purpose of such deemed affiliation.</p> |
| Section 38 | <p>Notwithstanding anything contained in this Act, the Statutes or Regulations, every students of the colleges or institutions which have been disaffiliated or transferred from other Universities in accordance with provisions of section 37 who was studying in such colleges or institutions and was eligible to be admitted to any examination held or conducted by other Universities, shall be permitted to complete his courses of study or be admitted to the examination of the University and the University shall make arrangement,-</p> <p>Clause (a) for the instruction, teaching, training and hold examination for such student for such period in such a manner as may be determined by the Vice-Chancellor in accordance with the course of studies of other University concerned, and</p> |

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| | Clause (b) for the conferment of the corresponding degrees, diplomas or other academic distinctions of the University upon any qualified students on the result of such examinations. |
| Section 39 | All acts and orders done or passed in good faith by the University, any of its authorities, bodies or officers shall be final and accordingly no suit or legal proceedings shall be instituted against, or damage claimed from the University or its authorities, bodies or officers for anything done or purporting to be done or any order passed in good faith in pursuance of this Act, the Statutes, Regulations and rules made there under |
| Section 41 | Sub-Section (1) The Government shall have the right to cause inspection, to be made by such person or persons as they may direct, of the University, its buildings, libraries, museums, workshops and equipment or any institution maintained, affiliated to or approved by the University, and to cause enquiry to be made in respect of any matter connected with the University |

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

THE INDIAN STAMP (ASSAM AMENDMENT) BILL, 2021

A BILL

further to amend the Indian Stamp Act, 1899, in its application to the State of Assam.

Preamble

Whereas it is expedient further to amend the Indian Stamp Act, 1899, hereinafter referred to as the principal Act, in its application to the State of Assam, in the manner hereinafter appearing:

Central
Act II of
1899

It is hereby enacted in the Seventy second Year of the Republic of India as follows :-

Short title, extent and commencement

1. (1) This Act may be called the Indian Stamp (Assam Amendment) Act, 2021.
- (2) It extends to the whole of Assam.
- (3) It shall come into force at once.

Amendment of Schedule –I of Act-II of 1899

2. In the principal Act, in Schedule – I, for the item nos. 1-12, 13(b) (c), 14-20, 22-65 the following shall be substituted namely: -

| "Description of Instruments" (1) | Proper Stamp Duty' (2) |
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| 1. Acknowledgment | Rs.100/- |
| 2. Administrative Bond | Rs.1000/- |
| 3. Adoption Deed | Rs.500/- |
| 4. Affidavit including affirmation or declaration. | Rs.100/- |
| 5. Agreement or memorandum of an Agreement. | |
| (a) Agreement for conveyance | Rs 100/- for agreement value up- to Rs 1,00,000/- Rs. 1000/- for agreement value from Rs. 1,00,000/- to 10,00,000/- Rs. 5,000/- for agreement value above Rs.10,00,000/- |
| (b) Development Agreement | Rs.5,000/- |
| (c) Other Agreement | Rs.100/- |

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| 6. Agreement relating to deposit of title-deeds, pawn or pledge,- (a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement,- (i) if the amount of loan does not exceed Rs. 1000; | Rs.10/- |
| (ii) if it exceeds Rs.1000 and does not exceed Rs. 10,000; | Rs.20/- |
| (iii) and for every Rs.10,000 or part thereof in excess of Rs.10,000 | Rs.100/- |
| (b),if such loan or debt is repayable not more than three months from the date of such instrument | Same of the duty payable as |
| | No13(b) |
| 7. Appointment in execution of a power,- (a) where the value of the property does not exceed Rs. 1000 | Rs.100/- |
| (b) in any other case | Rs.200/- |
| 8.Appraisement or Valuation,- (a) where amount does not exceed Rs. 1000 | The same duty as a Bond (No.15) for such amount |
| (b) in any other case | Rs.50/- |
| 9. Apprenticeship Deed | Rs.100/- |
| 10.Articale of Association of a company,- (a) where the company has no share capital or the nominal share capital does not exceed Rs.2,500 | Rs.150/- |
| (b) where the nominal share capital exceeds Rs 2,500 but does not exceed Rs.5000 | Rs. 200/- |
| (c) where the nominal share capital exceeds Rs.500 but does not exceeds Rs.1,00,000 | Rs.500/- |
| (d) where the nominal share capital exceeds Rs.1,00,000 | Rs.750/- |

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| 11. Articles of Clerkship, or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court,- Assignment See Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63), as the case may be, Attorney, See Entry as an Attorney (No. 30), and Power-of-Attorney (No.48). Authority to adopt, See Adoption-Deed (No.3) | Rs 250 /- |
| 12. Award , - (a) where amount or value of the property to which the award relates as set forth in such award, does not exceed Rs.1,000/- | 2% of the value set forth in the document |
| (b) if exceeds Rs.1000/- but does not exceed Rs.5,000/- and for every additional Rs.1,000/- or part thereof in excess of Rs. 5,000/- | 2% of the value set forth in the document |
| 13. (b) where payable otherwise than on demand- (i) where payable not more than three months after date or sight,- if the amount of the bill or note does not exceed Rs.500 | Rs.2/- |
| if it exceed Rs.500 but does not exceed Rs. 1,000; | Rs.5/- |
| and for every additional Rs.1,000 or part thereof in excess of Rs.1,000 | Rs 5/- |
| (ii) Where payable more than three months but not more than six months after date or sight,- if the amount of the bill or note does not exceed Rs.500 | Rs.2/- |
| if it exceeds Rs.500 but does not exceed Rs. 1,000 | Rs.4/- |
| and for every additional Rs.1,000 or part thereof in exceeds of Rs.1,000 | Rs.4/- |
| (iii) Where payable more than six months but not more than nine months after date or sight,- if the amount of bill or note does not exceed Rs.500; | Rs.2/- |
| if it exceeds Rs.500 but does not exceed Rs. 1,000; | Rs.2/- |
| and for every additional Rs. 1,000 or part thereof if it exceeds of Rs.1,000; | Rs.4/- |

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| (iv) where payable more than nine months but not more than one year after date or sight,- if the amount of the bill or note does not exceed Rs.500; | Rs.4/- |
| if it exceed Rs. 500 but does not exceed Rs 1,000 | Rs.2/- |
| and for every additional Rs.1,000 or part thereof in exceeds of Rs.1,000; | Rs.4/- |
| (c) where payable at more than one year after date or sight,- if the amount of the bill or note does not exceed Rs.500; | Rs.2/- |
| if it exceed Rs.500 but does not exceed Rs.1,000; | Rs.5/- |
| and for every additional Rs. 1,000 or part thereof in excess of Rs.1,000 | Rs.10/- |
| 14. BILL Of Landing (including a through bill of landing) | Rs.10/- |
| 15. Bond [(As defined by Section 2(5) of the Indian Stamp Act, 1899] | 2% of the value set forth in the document |
| 16. Bottomry Bond | The same duty as Bond (No. 15) for the same amount |
| 17. Cancellation | Rs.1000/- |
| 18. Certificate of Sale | (a) 1% of the value set in the document in favour of Women solely (b) 2% of the value set in the document in case of joint registration with women, (c) 3% of the value set in the document in favour of a male |

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| | or other juridical person |
| 19.Certificate or other document evidencing the right or title | Rs.500/- |
| 20.Charter:- Party | Rs.50/- |
| 22.Composition Deed | Rs.100/- |
| 23.Sale (Conveyance) Conveyance (as defined by section 2(10) not being a transfer, charged or exempted under No.62 | (a) 1% of the value set in the document in favour of women solely (b) 2% of the value set in the document in case of joint registration with women, (c) 3% of the value set in the document in favour of a male or other juridical person |
| 24. Certified Copy | Rs.50/- |
| 25. Counterpart or a duplicate of any instrument | Rs.500/- |
| 26.Customs Bond (a) where the amount does not exceed Rs. 1,000/- | The same duty as Bond (No.15) for such amount |
| (b) in any other case | Rs.1000/- |
| 27.Debenture,- (a) by endorsement or by a separate instrument of transfer,- where the amount or value does not exceed Rs.10: | Rs.1/- |
| 10-50 | Rs.1/- |
| 50-100 | Rs.1/- |
| 100-200 | Rs.1/- |
| 200-300 | Rs.2/- |
| 300-400 | Rs.2/- |
| 400-500 | Rs.2/- |
| 500-600 | Rs.3/- |

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| 600-700 | Rs.3/- |
| 700-800 | Rs.3/- |
| 800-900 | Rs.3/- |
| 900-1,000 | Rs.3/- |
| and for every Rs.500 or part thereof excess of Rs.1,000 | Rs.1/- |
| (b) By Delivery,- | |
| (i) where the amount or value of the consideration for such debenture as set forth therein does not exceed Rs.50; | Rs 1/- |
| (ii) where it exceeds Rs. 50 but does not exceed Rs.100 | Rs.1/- |
| 100-200 | Rs.2/- |
| 200-300 | Rs.2/- |
| 300-400 | Rs.3/- |
| 400-500 | Rs.4/- |
| 500-600 | Rs.5/- |
| 600-700 | Rs.6/- |
| 700-800 | Rs.6/- |
| 800-900 | Rs.7/- |
| 900-1,000 | Rs.7/- |
| and for every Rs.500 or part thereof in excess of Rs.1,000 | Rs.4/- |
| 28. Delivery- Order in respect of Goods | Rs.10/- |
| 29.Divorce | Rs.200/- |
| 30.Entry as an Advocate, Vakil or Attorney on the Roll of any High Court [under the Indian Bar Councils Act, 1926, or] in exercise of powers conferred on such court by Letters Patent or by the [Legal Practitioners Act, 1844] – | |
| (a) in any case of an Advocate or Vakil; | Five Hundred rupees |

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| (b) in any case of an Attorney. | Two hundred and fifty rupees. |
| <p style="text-align: center;"><u>Exemptions</u></p> <p>Entry of an advocate, vakil or attorney on the the roll of any High Court when he has previously been enrolled in High Court [Omitted]</p> | |
| 31.Exchange of property | <p>(a) 1% of the value set in the document in favour of Women solely</p> <p>(b) 2% of the value set in the document in case of joint registration with women,</p> <p>(c) 3% of the value set in the document in favour of a male or other juridical person</p> |
| 32. Further Charge,- | |
| (a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (That is, with possession) | The same duty as a conveyance (No.23) for a consideration equal to the amount of the further charge secured by such instrument |
| (b) when such mortgage is one of the description referred to in clause (b) of the Article No. 40 (that is, without possession),- | |
| (i) if at the time of execution of the instrument of further charge possession of the property is given, or agreed to be given under such instrument; | The same duty as a Conveyance (No.23) for a consideration equal to the total amount of the charge (including the original mortgage and further charge) |
| (ii) if the possession is not so given | The same duty as a Bond (No.15) for the amount of the further charge secured by such instrument. |
| 33.Gift | <p>(a) 1% for Women solely,</p> <p>(b) 2% for joint registration with women,</p> <p>(c) 3% if the property is registered exclusively in the male or other juridical person</p> <p>(d) 0.5% in case of person nearest blood related person (Blood related)</p> |

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| 34. Indemnity Bond | Rs.1,000/- |
| 35. Lease, including an under-lease or sub – lease and any agreement to let or sub- let ,- | |
| (a) where by such lease the rent is fixed and no premium is paid or delivered – | |
| (i) where the lease purports to be for a term of less than one year; | Same duty as Bond (No. 15) for the whole amount payable or deliverable under such lease. |
| (ii) where the lease purports to be for a term of not less than one year but not less than one year but not more than five years; | The same duty as Bond (No. 15) for the amount o value of the average annual rent reserved. |
| (iii) where the lease purports to be for a term exceeding five years, and not exceeding ten years; | The same duty as Conveyance (No. 23) for a market value equal to the amount or value of average annual rent reserved. |
| (iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years; | Same duty as a Conveyance (No. 23) for a market value equal to twice the amount or value of the average annual rent reserved. |
| (v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years; | Same duty as a Conveyance (No. 23) for a market value equal to three times the amount or value of the average annual rent reserved. |
| (vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years; | Same duty as a Conveyance (No. 23) for a market value equal to four times the amount or value of the average annual rent reserved. |
| (vii) where the lease purports to be for a term exceeding one hundred years, or in perpetuity; | The same duty a Conveyance (No. 23) for a market value equal in the case of a lease granted solely for agriculture purposes to one- tenth and in any other case to one- sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease. |
| (viii) where the lease does not purport to be for any definite term; | The same duty as a Conveyance (No. 23) for a market value equal to three times the amount or value of the average annual rent which should be paid or delivered for the first ten years if the lease continues so long . |

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| <p>(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved;</p> | <p>The same duty as a Conveyance (No. 23) for a market value equal to the amount or value of such fine or premium or advanced as set forth in the lease.</p> |
| <p>(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.</p> | <p>The same duty as Conveyance (No. 23) for a market value equal to the amount or value of such fine or premium or advanced as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered. Provided that, in any case where an agreement to lease is stamped with the <i>ad-valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed rupees two hundred.</p> |
| <p>Exemptions</p> <p>Lease, executed in the case of cultivation and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.</p> <p>In this exemption a lease for the purpose of cultivation shall include a lease of lands for cultivation together with a homestead or tank.</p> <p>Explanation : When lease undertakes to pay any recurring charges, such as Government revenue, landlords share or cesses, or the owner's share of municipal rates of taxes, which is by law recoverable from the lessor, the amounts so agreed to be paid by the lessee shall be deemed to be part of the rent.</p> | |

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| 36. Letter of Allotment of Shares | Rs.200/- |
| 37. Letter of Credit | Rs.10/- |
| 38. Letter of license | Rs.50/- |
| 39. Memorandum or Association of a Company,- (a) if accompanied by articles of association under Sec. 26,27 & 28 of the Companies Act, 1956; | Rs.500/- |
| (b) if not so accompanied | Rs.750/- |
| 40(a) Mortgage (with possession) | (a) 1% of the mortgage amount for women solely, (b) 2% of the mortgage amount for joint registration with women, (c) 3% of the mortgage amount if the property is registered exclusively in the male or other juridical person |
| (b) Mortgage (without possession Equitable Mortgage) when possession is not given or agreed to be given as aforesaid | 0.5% of the mortgage amount (maximum Rs.10,000/-) |
| 41. Mortgage of a Crop,- (a) when the loan is repayable not more than three months from the date of the instrument – For every sum secured not exceeding Rs.500 | Rs.1/- |
| and for every Rs. 200 or part thereof secured in excess of Rs. 200 | Rs.1/- |
| (b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument- for every sum secured not exceeding Rs.100 | Rs.2/- |
| and for every Rs.100 or part thereof secured in excess of Rs.100 | Rs.2/- |
| 42. Notarial Act | Rs 50/- |

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| 43. Note or Memorandum,- | |
| (a) of any goods exceeding in value twenty rupees | Rs.10/- |
| (b) of any stock or marketable security exceeding in value twenty rupees | Rs.10/- |
| 44.Note of protest by the Master of a ship | Rs.20/- |
| 45.Partition | 0.5% of amount of the value of the separated share/ shares of the property |
| 46.(A) Partnership - | Rs. 1000/- |
| (B) Dissolution of Partnership | Rs.500/- |
| 47. Policy of Insurance | |
| A- Sea Insurance- | |
| (1) For or upon any voyage ,- | |
| (i) where the premium or consideration does not exceed the rate of on-eight per centum of the amount insured by the policy; | Rs.1/- Rs.1/- |
| (ii) in any other case, in respect of every full sum of one thousand five hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy; | Rs.1/- Rs.1/- |
| (2) For time,- | Rs 1/- Rs1/- |
| (iii) in respect of every full sum of one thousand hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy; | |
| Where the insurance shall be made for any time not exceeding six months; | Rs 1/- Rs 1/- |
| Where the insurance shall be made for any time exceeding six months and not exceeding twelve months | Rs 1/- Rs 1/- |
| B. Fire- insurance and other classes of insurance, not elsewhere including in this article, covering goods, merchandise, personal effects, crops and other property against loss or damage- | |
| (1) in respect of an original policy,- | |
| (i) when the sum insured does not exceed Rs. 5,000 | Rs 2/- |

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| (ii) in any other case | Rs 4/- |
| (2) in respect of each receipt for any payment of a premium on any renewal of an original policy | One-half of the duty payable in respect of the original policy in addition to the amount, if any chargeable under No. 53 |
| C- Accident and Sickness insurance – | |
| (a) against railway accident, valid for a single journey only | Rs 2/- |
| (b) in any other case-for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs.1000 and such amount exceeds Rs.1,000 for every Rs.1,000 or part thereof | Rs 2/- |
| CC- Insurance by way of indemnity | Rs 5/- |
| E-Life insurance or group insurance or other insurance not specifically provided for, except such a re-insurance, as is described in Division E of this article, – | |
| (i) for every sum insured not exceeding Rs.250 | Rs 2/- Rs 1/- |
| (ii) 250-500 | Rs 2/- Rs 1/- |
| (iii)500 – 1000 and also for every Rs. 1000 or part thereof in excess of Rs 1,000 | Rs 2/- Rs 1/- |
| F- Re-insurance by an insurance company | One quarter of the duty payable in respect of the original insurance but not less than Rs 1/- or more than Rs 5/- |
| 48(a) Special Power of Attorney | Rs.500/- |
| (b) General Power of Attorney | Rs.1000/- |
| 49.Promissory Note | |
| (a)when payable on demand,- | |
| (i)when the amount or value does not exceed Rs.250/- | Rs.5/- |
| (ii)250/-1,000/- | Rs.30/- |
| (iii)in any other case | Rs.50/- |

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| (b) when payable otherwise than on demand | The same duty as a Bill of Exchange (No.13) for the same amount payable otherwise than on demand |
| 50. Protest of bill or Note | Rs.50/- |
| 51. Protest by the master of Ship | Rs.50/- |
| 52. Proxy | Rs.5/- |
| 53. Receipt | Rs 5/- |
| 54. Reconveyance,- (a) if the consideration for which the property was mortgaged does not exceed Rs.1000/- | Rs.200/- |
| (b) in any other case | Rs 400/- |
| 55. Release Relinquishment of right,- (a) if the amount or value of the claim does not exceed Rs.1000/- | Rs.200/- |
| (b) in any other case | Rs 300/- |
| 56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination. REVOCATION OF ANY TRUST OR SETTLEMENT – See settlement (No. 580; TRUST (No. 64). | The same duty as a bond (No. 15) for the amount of the loan secured. |
| 57. Security Bond Security Bond or Mortgaged Deed executed by way of security for the due execution of an office or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract,- (a) when the amount secured does not exceed Rs.1,000/- | 2% of value set in the document (Maximum of Rs.5000/-) |
| (b) in any other case | 2% of value set in the document (Maximum of Rs.5000/-) |

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| 58.Settlement A-Instrument of (including a deed of dower) B-Revocation of | The same duty as a Conveyance (No.23) for a sum equal to the amount of value of the property concerned as set forth in the Instrument of Revocation |
| 59.Share Warrants | One and a half times the duty payable on a Consideration equal to the nominal amount of the shares specified in the Warrant |
| 60.Shipping Order | Rs.50/- |
| 61.Surrender of Lease,- (a)when the duty with which the lease is chargeable does not exceed Rs.10/- | Rs.200/- |
| (b) in any other case | Rs. 300/- |
| 62.Transfer,- (a) of shares in incorporated company or other body corporate; | Rs.1/- |
| (b) of debentures, being marketable securities, whether the debentures is liable to duty or not, except debentures provided for by section 8; | One-half of the duty payable on a conveyance(No.23)for a consideration equal to the debentures. |
| (c) of any interest secured by a bond, mortgage- deed or policy of insurance,- (i) if the duty on such bond , mortgage-deed or policy does not exceed five rupees; | The duty with which such bond , mortgage-deed or policy of insurance is chargeable |
| (ii) in any other case | Rs.10/- |
| (d) of any property under the Administrator Generals Act 1874(2 of 1874), section 31; | Rs.20/- |
| (e) of any trust- property without consideration from one trustee to another trustee or from a trustee to a beneficiary | Rs. 10/- |

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| 63. Transfer of Lease (Transfer of Lease by way of assignment and by way of under lease) | (a) 1% for women solely, (b) 2% for joint registration with women, (c) 3% if the property is registered in the name of a male or other juridical person |
| 64. Trust A- Declaration of, or concerning, any property when made by any writing not being a Will | 2% of value set in the name document (Maximum of Rs. 10,000/-) |
| B- Revocation of -- or concerning any property when made by any instrument other than a will. | The same duty as Bond (No 15) for a sum equal to the amount or value of the property concerned as set forth on the instrument but not exceeding thirty rupees. |
| 65. Warrant for Goods | Rs. 10/- " |

STATEMENT OF OBJECTS AND REASONS

The object of the proposed 'The Indian Stamp (Assam Amendment) Bill, 2021' is to rationalize the existing Stamp Duty in the State of Assam so as to enhance the revenue collection for the State. The present rates of Stamp duty for registration of various deeds / instruments as described under Schedule – I of the Indian Stamp Act, 1899 have not been changed for a long time. The last Notification issued for fixing stamp duty for sale / transfer of immovable properties was issued in the year 2013.

Now, it is expected that the proposed amendment of the Act through the 'The Indian Stamp (Assam Amendment) Bill, 2021' will enhance the revenue collection from the State of Assam. Moreover, the descriptions of the instruments under Schedule –I of the above Act are also simplified so as to make it comprehensible to everyone.

JOGEN MOHAN
Minister
Revenue & D M

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bill will not require any expenditure from the Consolidated Fund of the State once it comes into force.

JOGEN MOHAN
Minister
Revenue & D M

MEMORANDUM OF DELEGATED LEGISLATION

There is no delegation of legislative powers proposed in the Bill.

JOGEN MOHAN
Minister
Revenue & D M

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| <p>6. Agreement Relating to Deposit of Title- Deeds, Pawn or Pledge, that is to say any instrument evidencing an agreement relating to –</p> <p>1. the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security); or</p> <p>2. the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or further debt –</p> <p>(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement;</p> <p>(b) if such loan or debt is repayable not more than three months from the date of such instrument.</p> <p>Exemption : [Instrument of pawn or pledge of goods if unattested]</p> | <p>The same duty as a Bill of Exchange [No. 13(b) for the amount secured.</p> <p>Half the duty payable on a Bill of exchange [No. 13 (b)] for the amount secured.</p> |
| 7. Appointment in Execution of a Power, whether of trustees or of property, movable or immovable, where made by any writing not being a will. | Fifteen Rupees. |
| <p>8. Appraisalment or Valuation, made otherwise than under an order of the Court in the course of a suit –</p> <p>(a) where the amount does not exceed Rs, 1,000;</p> <p>(b) in any other case.</p> | <p>The same duty as a Bond (No. 15) for such amount.</p> <p>Five Rupees.</p> |
| 9. Apprenticeship Deed, including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, not being Articles of Clerkship (No. 11) | Five Rupees. |
| 10. Articles of Association of a Company | Twenty – five rupees. |
| <p>11. Articles of Clerkship, or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.</p> <p>Assignment See Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63), as the case may be, Attorney, See Entry as an Attorney (No. 30), and Power-of-Attorney (No.48).</p> <p>Authority to adopt, See Adoption-Deed(No.3)</p> | Two hundred and fifty rupees. |
| <p>12. Award</p> <p>(a) where amount or value of the property to which the award relates as set forth in such award, does not exceed Rs.1000</p> <p>(b) If it exceeds Rs 1,000 but does not exceed Rs.5,000</p> <p>And for every additional Rs 1000 or part thereof in excess of Rs. 5000/-</p> | <p>(a) The same duty as Bond for such amount</p> <p>(b) Twenty rupees .</p> <p>Two rupees subject to a maximum of one hundred and thirteen rupees</p> |

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| <p>13. Bill of Exchange, [as defined by Section 2(2)], not being a Bond, bank –note or currency note – [(a) Omitted] [(b) Where payable otherwise than on demand – (i) where payable not more than three months after date or sight – If the amount of the bill or note does not exceed Rs 500; If it exceeds Rs 500 but does not exceed Rs 1,000; And for every additional Rs 1,000 or part thereof in excess of Rs 1,000; (ii) Where payable more than three months but not more than six months after date or sight- If the amount of the bill or note does not exceed Rs 500; If it exceeds Rs 500 but does not exceed Rs. 1,000; And for every additional Rs 1,000 or part thereof in exceeds Rs 1,000; (iii) where payable more than six months but not more than nine months after date or sight- If the amount of the bill or note does not exceed Rs 500; If it exceed Rs 500 but does not exceed Rs 1,000 And for every additional Rs 1,000 or part thereof in exceeds of Rs 1,000; And for every additional rupees 1,000 or part thereof in exceed of Rs 1,000;</p> | <p>Thirty paise Sixty paise Sixty paise Sixty paise One rupee twenty paise One rupee twenty paise Ninety paise One rupee eighty paise One rupee eighty paise Two rupees fifty paise</p> |
| <p>© where payable at more than one year after date or sight- If the amount of the bill or note does not exceed Rs 500; If it exceed Rs 500 but does not exceed Rs 1,000; And for every additional Rs 1,000 or part thereof in excess Rs 1,000</p> | <p>Two rupees fifty paise Five rupees Five rupees</p> |
| <p>14. Bill of Lading (including a through bill of lading) (a) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1889 (10 of 1889) and are to be delivered at another place within the limits of the same port. <u>Exemptions</u> (b) Bill of lading when executed out of India and relating to property to be delivered in India.</p> | <p>[one rupees]</p> |
| <p>15. Bond [(AS defined by Section 2(5)] not being a debenture (no-27) and not being otherwise provided for by this Act or by the Court Fees Act 1870 Where the amount of the value secured does not exceed Rs.100 Where it exceeds Rs.500 and does not exceed Rs.1000 And for every Rs.500 or part thereof in excess of Rs.1000</p> | <p>Ten rupees Twenty-Five rupees Fifteen rupees</p> |

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| 16. Bottomry Bond that is to say any instrument whereby the master of sea going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage. | The same duty as Bond (no 15) for such amount |
| 17. Cancellation instrument of (including any instrument by which any previously executed is cancelled) if attested and not otherwise provided for | Thirty rupees |
| 18. Certificate of sale (in respect of each property put up as separate lot and sold) granted to the purchaser of any property sold by public auction by a civil or Collector or Revenue Officer. | Same duty as on conveyance (No.23) for a market value of equal to the amount of the purchase money only. |
| 19. Certificate or other document evidencing the right or title of the holder thereof or any other person either to any shares, script or stock in or of any incorporated company or other body corporate or to become proprietor of shares, script or stock in or of any such company or body. | Five rupees |
| 20. Charter Party the is to say, any instrument(except an agreement for the hire of a tug steamer) whereby a vessel or some specified principal part thereof is left for the specified purposes of the Charter whether it includes a penalty clause or not | Fifteen rupees |
| 22. Composition deed the is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors or whereby payment of a composition or dividend on their debts is secured to the creditors or whereby provision is made for the continuance of the debtor business, under the supervision of inspector or under letters of license, for the benefit of his creditors | Seventy five rupees |
| 23. Conveyance (As defined by Section 2(10) not being a transfer charged or exempted under no.62 | Two percent of the market value of the property for such conveyance made in favour of women solely or jointly with others and three percent for others. |
| 24. Copy or Extract certified to be true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to Court fees (i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed two rupees. (ii) in any other case not falling within the provision of Section 6-A | Five rupees Ten rupees |
| 25. Counterpart or duplicate of any instrument chargeable with duty and in respect of which proper duty has been paid. (a) If the duty with which the original instrument is chargeable does not exceed two rupees. (b) in any other case not falling within the provision of Sec 6-A | The same duty as is payable on the original Ten rupees |
| 26. Customs Bonds- (a) Where the amount does not exceed Rs 1,000 (b) In any other case | The same duty as bond for such amount Fifty rupees |

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| 27. Debenture, (whether a mortgage debenture or not), being a marketable security transferable- (a) by endorsement or by a separate instrument of transfer; (by delivery) | 0.05 % per year of the face value of the debenture, subject to the maximum of 0.25% or rupees twenty – five lakhs whichever is lower. |
| 28. Delivery order in respect of goods | Five rupees |
| 29. Divorce instrument of that is to say any instrument by which any person effects the dissolution of his marriage | Fifty rupees |
| 30. Entry as an Advocate, Vakil or Attorney on the Roll of any High Court [under the Indian Bar Councils Act, 1926, or] in exercise of powers conferred on such court by Letters Patent or by the [Legal Practitioners Act, 1844] – a) in any case of an Advocate or Vakil; b) in any case of an Attorney. <u>Exemptions</u> Entry of an advocate, vakil or attorney on the the roll of any High Court when he has previously been enrolled in High Court [Omitted] | Five Hundred rupees Two hundred and fifty rupees. |
| 31. Exchange of property, instrument of | The same duty as conveyance (no.23) for market value of the property of greatest value as set forth in such instrument. |
| 32. Further Charge – Instrument of, that is to say, any instrument imposing a further charge on mortgaged property – (a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40(that is, with possession;) (b) when such mortgage is one of the description referred to in clause (b) of Article No. 40[that is, without possession]- | The same duty as a conveyance [No. 23] for a consideration equal to the amount of the further by such instrument. |
| (i) If at the time of execution of the instrument of further charge possession of the property is given, or agreed to be given under such instrument; (ii) If possession is not so given. | The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge. The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument. |
| 33. Gift instrument of not being a settlement (No. 58) or will or transfer (No.62) | The same duty as conveyance (no.23) for market value of the property of greatest value as set forth in such instrument. |

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| 34. Indemnity Bond | The same duty as security bond for the same amount. |
| <p>35. Lease- including as under-lease or sub lease and any agreement to let or sub let:-</p> <p>(a) Whereby such lease the rent is fixed and no premium is paid or delivered:</p> <p>(i) where the lease purports to be for a term of less than one year</p> <p>(ii) Where the lease purports to be for a term of not less than one year but not more than five years</p> <p>(iii) Where the lease purports to be for a term exceeding five years and not exceeding ten years.</p> <p>(iv) where the lease purpose to be for a term of exceeding twenty years</p> <p>(v) Where the lease purpose to be for a term exceeding twenty years but not exceeding thirty years.</p> <p>(vi) Where the lease purports to be for a term exceeding thirty years but not exceeding one hundred years.</p> <p>(vii) Where the lease purports to be for a term exceeding one hundred years or in perpetuity</p> <p>(viii) Where the lease does not purports to be for any definite term</p> | <p>The same duty as bond (No-15) for the whole amount payable or deliverable under such lease</p> <p>The same duty as bond (No-15) for the amount or value of the average annual rent reserved.</p> <p>The same duty as a conveyance (No-23) for a market value equal to the amount or value of the average annual rent reserved.</p> <p>The same duty as a conveyance (No-23) for a market value equal to twice the amount or value of the average annual rent reserved.</p> <p>The same duty as a conveyance (No-23) for a market value equal to three times the amount or value or the average annual rent reserved</p> <p>The same duty as a conveyance (No-23) for a market value equal to four times the amount or value of the average annual rent reserved.</p> <p>The same duty as a conveyance (No-23) for a market value equal in the case of a lease granted solely for agricultural purpose to one tenth and in any other case to one sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.</p> <p>The same duty as a conveyance (No-23) for a market value equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.</p> <p>The same duty as a conveyance (No-23) for a market value equal to the amount or value of such fine or premium or advance as set forth in lease.</p> <p>The same duty as a conveyance (No-23) for a market value equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered: Provided that, in any case where an agreement to lease is stamped with the advalorem stamp</p> |

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| <p>(b) Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved.</p> <p>(c) Where the lease is granted for a fine or premium or for the money advanced in addition to rent reserved.</p> <p>EXAEMPTION Lease executed in the case of a cultivator and for the purpose of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year or where the average annual rent reserved does not exceed one hundred rupees. In this exemption a lease for the purpose of cultivation shall including a lease of lands for cultivation together with a homestead or tank; Explanation: When lease undertake to pay any recurring charge, such as Government revenue landlords 'share of cess or owners' share of municipal rates ot taxes, which is by law recoverable from the lessor, the amounts so agreed to be paid by the lessee shall deemed to be part of the rent.</p> | <p>required for a lease and a lease is pursuance of such agreement is subsequently executed the duty on such lease shall not exceed two rupees.</p> |
| <p>36. Letter of a allotment of shares in any company or proposed company or in raised by any company or proposed company</p> | <p>Five rupees</p> |
| <p>37. Letter of Credit, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn.</p> | <p>One rupee</p> |
| <p>38. Letter or license that is to say any agreement between a debtor and his creditors that the letter shall for a specified time suspend their claims and allow the debtor to carry on business at his own discretion.</p> | <p>Fifty rupees</p> |
| <p>39. Memorandum of Association of a Company. (a) If accompanied by articles of association under section 26,27 and 28 of the Companies Act 1958 (b) If not so accompanied.</p> | <p>Two hundred rupees</p> <p>Five hundred rupees</p> |
| <p>40. Mortgage Deed not being an agreement relating to deposit of title deeds pawn or pledge (No.6) Bottomry Bond (No 16), Mortgage of a crop (No. 41), Respdentia Bond (No. 56) or security Bond (No. 57)</p> <p>(a) When possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given.</p> | <p>The same duty as a conveyance (No.23) for a market value equal to the amount secured by such deed.</p> |

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| <p>(b) When possession is not given or agreed to be given as aforesaid. Explanation: A mortgage who gives to the mortgagee a power of attorney to collect rents or lease of the property mortgaged or part thereof is deemed within the meaning of this article;</p> | <p>The same duty as bond (No.15) for the amount secured by such deed.</p> |
| <p>(c) (i) When a collateral or auxiliary or additional or substituted security or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped for every secured not exceeding Rs 1000</p> | <p>Three rupees</p> |
| <p>(ii) For every Rs 1000 or part thereof secured in excess of Rs 1000</p> | <p>Four rupees</p> |
| <p>Exemptions (1) Instruments executed by persons taking advance under the Land Improvement Loans Act 1983 or the Agriculturists' Loans Act 1884 or by their sureties as security for repayment of such advances.</p> | <p>Act XIX of 1883 Act XII of 1884</p> |
| <p>(2) Letter of hypothecation accompanying a bill of exchange .</p> | <p>Act XIX of 1883 Act XII of 1884</p> |
| <p>41. Mortgage of a Crop, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not existence at the time of the mortgage-</p> <p>(a) when the loan is repayable not more than months from the date of the instrument-</p> <p>For very sum secured not exceeding Rs 200; And for every Rs 200 or part thereof secured in excess of Rs 200,</p> | <p>One anna One anna</p> |
| <p>(b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument-</p> <p>For every sum secured not exceeding Rs 100; and for every Rs 100 or part thereof secured in excess of Rs 100.</p> | <p>Two annas Two annas</p> |
| <p>42. Notarial Act that is to say instrument , endorsement, note attestation certificate or entry not being a protest (No 50) made or signed by a Notary Public in the execution of the duties of his office or by any other person lawfully acting as notary public.</p> | <p>Fifteen rupees</p> |
| <p>43.Note or Memorandum sent by a Broker or Agent to this principal intimation the purchase or sale on account of such principal</p> <p>a)of any goods exceeding in value twenty rupees. b)of any stock or marketable security exceeding in value twenty rupees</p> | <p>Five rupees Five rupees for every Rs .10,000 or part thereof of the value of the stock or security</p> |
| <p>44.Note of protest by the Master of a ship</p> | <p>Ten rupees.</p> |

| <p>45.Partitions -instrument of {As defined by Section 2(15)}</p> <p>N.B: The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other share then one of such equal share) shall be deemed to be that from which the other shares are separated:</p> <p>Provided always that -</p> <p>(a)When an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than three rupees and thirty paise;</p> <p>(b)Where land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated a not more than fifty times the annual revenue ;</p> <p>(c) Where a final order for effecting a partition passed by any revenue authority or any civil court or an award by an arbitrator directing a partition is stamp ed with stamp required for an instrument of partition in pursuance of such order of award is subsequently executed the duty in such instrument shall not exceed three rupees and thirty paise.</p> | <p>The same duty as a bond (No 15) for the amount or the value of the separated share or shares of the property</p> | | | | | | | | | | |
|--|--|---------------------------------------|--|-----------------|---------------------------------------|-----|------------|------------|------|------------|------------|
| <p>46. Partnership</p> <p>A-Instrument of-</p> <p>(a) where the capital of the partnership does not exceed Rs 1000</p> <p>(b)In any other case</p> <p>B- Dissolution of -</p> <p>Power or pledge -see Agreement relating to deposit of title deeds power or pledge (No 6)</p> | <p>The same as the Bond (No-15)</p> <p>Rupees one hundred</p> <p>fifty rupees.</p> | | | | | | | | | | |
| <p>47.Policy of Insurance –</p> <p>[A- See Insurance (See Sec 7)</p> <p>(1) For or upon any voyage –</p> <p>(i) Where the premium or consideration does not exceed the rate of one eight per centum of the amount insured by the policy;</p> <p>(ii) In any other case, in respect of every full sum of [one thousand five hundred rupees] and also any fractional part of [one thousand five hundred rupees] insured by the policy;</p> <p>(2) For time –</p> <p>(iii) In respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy –</p> | <table border="1"> <thead> <tr> <th></th><th>If drawn Singly</th><th>If drawn in duplicate, for each part,</th></tr> </thead> <tbody> <tr> <td>(i)</td><td>Five paise</td><td>Five paise</td></tr> <tr> <td>(ii)</td><td>Five paise</td><td>Five paise</td></tr> </tbody> </table> | | | If drawn Singly | If drawn in duplicate, for each part, | (i) | Five paise | Five paise | (ii) | Five paise | Five paise |
| | If drawn Singly | If drawn in duplicate, for each part, | | | | | | | | | |
| (i) | Five paise | Five paise | | | | | | | | | |
| (ii) | Five paise | Five paise | | | | | | | | | |

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| Where the insurance shall be made for any time exceeding six months; | Ten paise | Ten paise |
| Where the insurances shall be made for any time exceeding six months and not exceeding six months and not exceeding twelve months. | Ten paise | Ten paise |
| B. FIRE INSURANCE AND OTHER CLASSES OF INSURANCE, NOT ELSEWHERE INCLUDED IN THIS ARTICLE, COVERING GOODS, MERCHANDISE, PERSONAL EFFECTS, CORPS AND OTHER PROPERTY AGAINST LOSS or DAMAGE]- | | |
| (1) in respect of an original policy- | | |
| (i) when the sum insured does not exceed Rs. 5,000; | Twenty five paise | |
| (ii) in any other case; and | Fifty paise | |
| (2) in respect of each receipt for any payment of an original policy. | | One half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No. 53 |
| C- ACCIDENT AND SICKNESS INSURANCE – | | |
| (a) against railway accident, valid for a single journey. | | |
| Exemption | | |
| When issued to a passenger travelling by the intermediate or the third class in any railway; | | |
| (b) in any other case – for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000 and also where such amount exceeds Rs 1,000 for every Rs 1,000 or part thereof | Five Paise | |
| CC- INSURANCE BY WAY OF INDEMNITY against liability to pay damages on account accident to workmen employed by or under the insurer or against liability to pay compensation Act, 1932 (8 of 1923), for every Rs 100 or part thereof payable as premium | Ten paise | |
| [D- LIFE INSURANCE [OR GROUP INSURANCE OR OTHER INSURANCE] NOT SPECIFICALLY PROVIDED FOR, except such a RE-INSURANCE, as is described in Division E of this article- | Provided that, in case of a policy of insurance against death by accident when the annual premium payable does not exceed Rs 2.50 per Rs 1,000, the duty on such instrument shall be five paise for every Rs 1,000 or part thereof the maximum amount which may become payable under it. | |
| (i) for every sum insured not exceeding Rs 250 | | |
| (ii) for every sum insured exceeding Rs 250 but not exceeding Rs 500; | | |
| (iii) for every sum insured exceeding Rs 500 but not exceeding Rs 1, 000 or part thereof in excess of Rs 1,000. | | |
| Exemption | | |
| Policies of life- insurance granted by the Director General of Post-Offices in accordance with rules for Postal life Insurance issued under the authority of the Central Government] | If drawn Singly | if drawn in duplicate, for each part |

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| <p>E – RE-INSURANCE BY AN INSURANCE COMPANY, which has granted a POLICY [of the nature specified in Division A or Division B of this Article] with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.</p> <p style="text-align: center;">General Exemption</p> <p>Letter of cover or engagement to issue a policy of insurance:</p> <p>Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable there under, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.</p> | <p>Ten paise Five paise</p> <p>Ten paise Five paise</p> <p>Twenty paise Ten paise</p> <p>[N.B. – If a policy of group insurance is renewed or otherwise modified whereby the sum insured exceeds the sum previously insured on which stamp – duty has been paid, the proper stamp must be borne on the excess sum so insured.]</p> <p>One quarter of the duty payable in respect of the original insurance but not less than [five paise] or more than [fifty paise]: provided that if the total amount of the duty payable is not multiple of five paise, the total amount shall be rounded off to the next higher multiple of five paise.</p> |
| <p>48. Power of Attorney (As defined by Sec 2(21), not being proxy -</p> <p>(a) when executed for the sole purpose of procuring the registration of one or more document in relation to a single transaction or for admitting execution of one or more such documents.</p> <p>(b) When required in suits or proceedings under Presidency Small Cause Courts Act 1882</p> <p>(c) When authorising one person or more act in a single transaction other than the case mentioned in clause (a)</p> <p>(d) when authorising not more than five person to act jointly and severally in more than one transaction or generally.</p> | <p>Fifteen rupees</p> <p>Fifty rupees</p> <p>One hundred rupees</p> <p>Two hundred rupees</p> |
| <p>49. PROMISSORY NOTE [AS DEFINED BY Section 2(22)]-</p> <p>(a) when payable on demand –</p> <p style="padding-left: 20px;">(i) when the amount or value does not exceed Rs 250;</p> <p style="padding-left: 20px;">(ii) when the amount or value exceeds Rs 250 but does not exceed Rs 1, 000;</p> <p style="padding-left: 20px;">(iii) in any other case.</p> <p>(b) where payable otherwise than on demand</p> | <p>Five paise</p> <p>Ten paise</p> <p>Fifteen paise</p> <p>One fifth of the duty as applicable to Bill of Exchange (No. 13 of Schedule I) for the same amount payable otherwise on demand</p> |

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| 50.PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such attesting the dishonor of a Bill of Exchange or promissory note. | One rupee |
| 51.PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars or her voyage drawn up by him with a view to the adjustment of losses of the calculation of averages, and every declaration in writing made by him against the characters of the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. | One rupee |
| 52.PROXY, empowering any person to vote at any one election of the members of a district or local board or of a body of meeting of (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable, (b) a local authority, or (c) proprietors, members or contributors to the funds of any institution. | Fifteen paise |
| <p>53.RECEIPT, [as defined by Section 2(23) for any money or other property the amount or value of which exceeds five thousand rupees]</p> <p>Exemptions</p> <p>(a) endorsed on or contained in any instrument duly stamped or any instrument exempted under the proviso to Section 3 (instrument executed on behalf of the Government) or any cheque or bill of exchange payable on demand acknowledging the receipt of the consideration money. Interest or annuity or other periodical payment thereby secured;</p> <p>(b) for any payment of money without consideration;</p> <p>(c) for any payment of rent by a cultivator on account of land assessed to Government revenue, in the State of Madras, Bombay and Andhra as they existed immediately before the 1st November, 1956 or Inam lands;</p> <p>(d) for pay or allowances by non-commissioned or petty officers, soldiers, sailors or airmen of Indian military, naval or air forces when serving in such capacity, or by mounted police constables;</p> <p>(e) given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned or petty officer, soldier, sailor or airman, of any of the said forces, and serving in such capacity;</p> <p>(f) for pensions or allowances by persons, receiving such pensions or allowances in respect of their service as such non-commissioned or petty officers, soldiers, sailors or airman, and not serving the Government in any other capacity;</p> <p>(g) given by a headman or lambardar for land revenue or taxes collected by him;</p> | One rupee |

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| <p>(h) given for money or securities for money deposited in the hands of any banker to be accounted for:</p> <p>Provided that the same duty is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for:</p> <p>Provided also that this exemption shall not extend to a receipt or acknowledgement for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.</p> <p>[See also POLICY OF INSURANCE(No. 47B(2).]</p> | |
| <p>54. RECOVERYANCE OF MORTGAGED PROPERTY-</p> <p>(a) if the consideration for which the property was mortgaged does not exceed Rs 1000.</p> <p>(b) in any other case</p> | <p>The same duty as a conveyance (No-23) for the amount of the market value as set forth in the conveyance.</p> <p>Sixty rupees.</p> |
| <p>55. Release</p> <p>(a) if the amount or value of the claim does not exceed Rs 1000</p> <p>(b) in any other case</p> | <p>The same duty as a Bond for such amount or value as set forth in the release.</p> <p>Fifty rupees</p> |
| <p>56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.</p> <p>REVOCATION OF ANY TRUST OR SETTLEMENT -See settlement (No. 580; TRUST (No. 64).</p> | <p>The same duty as a bond (No. 15) for the amount of the loan secured.</p> |
| <p>57. Security Bond or Mortgage Deed , executed by way of security for the due execution of an office , or to account for money or other property received by virtue thereof or executed by surety to secure the due performance of a contract</p> <p>(a) When the amount secured does not exceed Rs 1000</p> <p>(b) in any other case</p> | <p>The same duty as a Bond (No-15) for the amount secured</p> <p>Fifty rupees</p> |
| <p>58. Settlement-</p> <p>A. Instrument of (including a deed of dower)</p> <p>B. Revocation of -</p> | <p>The same duty as conveyance(No.23)</p> |

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| <p>59.SHARE WARRENTS, to bearer issued under the Indian Companies Act, 1882 (6 of 1882)</p> <p style="text-align: center;">Exemption</p> <p>Share warrant when issued by a company in pursuance of the Indian Companies Act, 1882 (6 of 1882), Section 30, to have effect only upon payment, as composition for that duty, to the Collector f Stamp – revenue, of</p> <p>(a) One and a half percentum of the whole subscribed capital of the company, or</p> <p>(b) If any company which has paid the said duty or composition in full, subsequently issues an additional capital –one and half per centum of the additional capital so issued.</p> | <p>One and a half times the duty payable on a consideration equal to the nominal amount of the shares specified in the Warrant.</p> |
| <p>60. Shipping order</p> | <p>Five rupees</p> |
| <p>61. Surrender of Lease</p> <p>(a) When the duty with which the lease is chargeable , does not exceed ten rupees.</p> <p>(b)In any other case</p> | <p>The duty with which such lease chargeable</p> <p>Fifty Rupees</p> |
| <p>62.TRANSFER (whether with or without consideration)-</p> <p>(a) of share in an incorporated company or other body corporate;</p> <p>(b)of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by Sec. 8;</p> <p>© of any interest secured by a bond, mortgage – deed or policy of insurance,-</p> <p>(i) If the duty on such bond, mortgage-deed or policy does not exceed five rupees;</p> <p>(ii) In any other case;</p> <p>(d)of any property under the Administrator General's Act, 1874 (2 of 1874), Sec 31;</p> <p>(e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.</p> <p style="text-align: center;">Exemptions</p> <p>Transfer by endorsement-</p> <p>(a) Of a bill of exchange, cheque or promissory note;</p> <p>(b) Of a bill of lading, delivery order, warrant fr goods, or other mercantile document of title to goods;</p> <p>(c) Of policy of insurance;</p> <p>(d) Of securities of Central Government .</p> <p>See also Section 8</p> | <p>Twenty-five paise for every hundred rupees of part thereof of the value of the share.</p> <p>One – mhalf of the duty payable on a conveyance (No. 23) for a consideration equal to the face amount of the debentures.</p> <p>The duty with which such bond, mortgage-deed or policy does not exceed five rupees;</p> <p>Five rupees.</p> <p>Ten rupees.</p> <p>Five rupees or such smaller amount as may be chargeable under clause (a) to (c) of this Article.</p> |

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| 63. Transfer or lease by way of assignment and not by way of under lease. Exemptions Transfer of any lease exempt from duty. | The same duty as conveyance (No 23) for a market value for the transfer |
| 64. Trust A- Declaration of – or concerning any property when made by any writing not being a will B- Revocation of – or concerning any property when made by any instrument other than a will. | The same duty as a Bond for a sum equal to the amount of value of the property concerned as set forth in the instrument The same duty as Bond (No 15) for a sum equal to the amount or value of the property concerned as set forth on the instrument but not exceeding thirty rupees. |
| 65. Warrant for Goods | Five rupees |

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

THE REGISTRATION (ASSAM AMENDMENT) BILL, 2021**A
BILL**

further to amend the Registration Act, 1908 in its application to the State of Assam.

Preamble

Whereas it is expedient further to amend the Registration Act, 1908, hereinafter referred to as the principal Act, in its application to the State of Assam;

*Central
Act No.
XVI of
1908*

It is hereby enacted in the Seventy-second-Year of the Republic of India as follows:-

**Short title, extent
and commencement**

1. (1) This Act may be called the Registration (Assam Amendment) Act, 2021.
(2) It extends to the whole of Assam.
(3) It shall come into force at once.

**Amendment of
section 21 A**

2. In the principal Act, in third line, in between the words “immovable property” and “shall be” the following shall be inserted, namely:-

“except for house, flat, residential apartment, commercial building or any construction or structure erected on a plot of land”.

STATEMENT OF OBJECTS AND REASONS

The object of the proposed 'The Registration (Assam Amendment) Bill, 2021' is to amend the Section 21A of 'The Registration (Assam Amendment) Act, 2009' so as to facilitate the early registration house, flat, residential apartment, commercial building or any construction or structure erected on the plot of land.

Due to the present provision of Section 21A of 'The Registration (Assam Amendment) Act, 2009', No Objection Certificate from the Deputy Commissioner of a concerned district is mandatorily required for transfer of immovable properties. However, as the process of issuance of No Objection Certificate from the Deputy Commissioner depends on the reports from Mandals, Circle Officers and ADC etc., it leads to inordinate delay in transfer of flat from builder / developer to prospective buyers.

With the amendment of Section 21A of the 'The Registration (Assam Amendment) Act, 2009', now no NOC will be required for transfer or lease of house, flat, residential apartment, commercial building or any construction or structure erected on the plot of land.

JOGEN MOHAN,
Minister
Revenue & D M

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bill will not require any expenditure from the Consolidated Fund of the State once it comes into force.

JOGEN MOHAN,
Minister
Revenue & D M

MEMORANDUM OF DELEGATED LEGISLATION

There is no delegation of legislative powers proposed in the Bill.

JOGEN MOHAN,
Minister
Revenue & D M

Extract of the existing Section 21A of the Registration (Assam Amendment) Act, 2009

“Notwithstanding anything contained in any other provision of this Act, no non-testamentary instrument relating to immovable property shall be accepted for registration, unless the Deputy Commissioner of the concerned district issues a No Objection Certificate containing the description of such immovable property to be transferred and also such other No objection Certificate, which are required to be issued by the Deputy Commissioner or any other Authority under any law for the time being in force or under any Executive Instruction, order etc. issued by the State Government from time to time.

Provided that all such No Objection Certificate shall be issued within a period of thirty days from the date of the receipt of application and in case No Objection Certificate is not issued within the stipulated period of thirty days, a speaking order with reasons thereof shall be issued to the applicant within the said stipulated period”

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

THE ASSAM TENANCY BILL, 2021

A BILL

to establish Rent Authority to regulate renting of premises and to protect the interests of landlords and tenants and to provide a speedy adjudication mechanism for resolution of disputes and matters connected therewith or incidental thereto.

It is hereby enacted by the state of Assam in the Seventy-second Year of the Republic of India as follows :-

CHAPTER I PRELIMINARY

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| Short title, extent and commencement | 1. (1) This Act may be called the Assam Tenancy Act, 2021. (2) It extends to the whole of the State of Assam. (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act. |
| Definitions | 2. In this Act, unless the context otherwise requires,— (a) “landlord”, means the landowner or lessor or any other person who receives or is entitled to receive, on his behalf the rent of any premises, on his own account, if the premises were let to a tenant, and shall include — (i) his successor-in-interest; and (ii) a trustee or guardian or receiver receiving rent for any premises or is entitled to so receive, on account of or on behalf of or for the benefit of, any other person such as minor or person of unsound mind who cannot enter into a contract; (b) “local authority” means a Village Panchayat or Panchayat Samiti or Zila Parishad or a Municipal Corporation or a Municipal Council or a Planning or a Development Authority, by whatever name called, or the Cantonment Board, or as the case may be, a civil area committee appointed under section 47 of |

the Cantonment Act, 2006 or such other body entitled to function as a local authority in any city or town, constituted under any law for the time being in force; Central Act 41 of 2006.

- (c) "Notification" means a notification published in the Official Gazette of the State and the expression "notify" with its grammatical variations and cognate expressions shall be construed accordingly;
- (d) "premises" means any building or part of a building which is, or is intended to be, let on rent for the purpose of residential or commercial use except for hotel, lodging house, dharamshala, inn and for industrial use but includes—
 - (i) garden, garage or closed parking area, vacant land, grounds and out-houses, if any, appertaining to such building or part of the building; and
 - (ii) any fitting to such building or part of the building for the more beneficial enjoyment thereof;
- (e) "prescribed" means prescribed by rules made by the State Government under this Act;
- (f) "property manager" means a person or any legal entity including rental agent who is authorised by the landlord to manage the premises and who represents the landlord in his dealings with the tenant;
- (g) "rental agent" means any person, who negotiates or acts on behalf of landlord or tenant or both in a transaction of renting of any premises and receives remuneration or fees or any other charges for his services whether as a commission or otherwise and includes a person who introduces, through any medium, prospective landlord and tenant to each other for negotiation for renting of premises and includes property dealers, brokers or middlemen, by whatever name called;
- (h) "Rent Authority" means an officer appointed under section 30;

- (i) "Rent Court" means a Rent Court constituted under section 33;
- (j) "Rent payable" in relation to any premises means the rent as specified in section 8;
- (k) "Rent Tribunal" means a Rent Tribunal constituted under section 34;
- (l) "Schedule" means a Schedule annexed to this Act;
- (m) "sub-tenant" means a person to whom the tenant sublets whole or part of the premises held by him or transfers or assigns his rights accrued under the tenancy agreement or any part thereof upon entering into a supplementary agreement to the existing tenancy agreement;
- (n) "tenant", whether called lessee or by any other name, means a person by whom or on whose account or on behalf of whom, the rent of any premises is payable to the landlord under a tenancy agreement and includes any person occupying the premises as a sub-tenant and also, any person continuing in possession after the termination of his tenancy whether before or after the commencement of this Act; but shall not include any person against whom any order or decree for eviction has been made.

Act not to apply
to certain
premises

3. (1) Nothing in this Act shall apply to any—

- (a) premises owned or promoted by the Central Government or State Government or local authority or a Government undertaking or enterprise or a statutory body or Cantonment Board;
- (b) premises owned by a company, University or organisation given on rent to its employees as part of service contract;
- (c) premises owned by religious or charitable institutions as may be specified, by notification by the State Government;
- (d) premises owned by Waqf registered under the Waqf Act, 1995 or by any trust registered under the public trust law of the State for the time being in force;

Central Act
No. 43 of
1995

- (e) other building or category of buildings specifically exempted in public interest by notification by the State Government.
- (2) Notwithstanding anything contained in sub-section (1), if the owner and tenant of the premises referred to in clause (a) to clause (e) of the said sub-section agrees that the tenancy agreement entered into between such landlord and tenant be regulated under the provisions of this Act, such landlord may inform the Rent Authority of the agreement to do so at the time of information of the tenancy agreement under section 4.

CHAPTER II

TENANCY

Tenancy
agreement

- 4. (1) Notwithstanding anything contained in this Act or any other law for the time being in force, no person shall, after the commencement of this Act, let or take on rent any premises except by an agreement in writing, which shall be informed to the Rent Authority by the landlord and tenant jointly, in the form specified in the First Schedule within a period of two months from the date of tenancy agreement.
- (2) Where the landlord and the tenant fail to jointly inform the execution of the tenancy agreement referred to in sub-section (1), the landlord and tenant shall separately inform the execution of tenancy agreement to the Rent Authority within a period of one month from the date of expiry of the period specified in sub-section (1).
- (3) The Rent Authority shall, within three months from the date of its appointment, put in place a digital platform in the local vernacular language or the language of the State for enabling submissions of document in such form and manner as may be prescribed.
- (4) The Rent Authority shall, after receiving information about the execution of tenancy agreement along with the documents specified in the First Schedule,—
 - (a) provide a unique identification number to the parties; and
 - (b) upload the details of the tenancy agreement on its website in local vernacular language or the language of the State, within seven working days

from the date of receipt of such information, in such manner along with such documents as it may deem fit.

- (5) The terms of authorisation of the property manager, if any, by the landlord to deal with the tenant shall be such as agreed to by the landlord and tenant in that behalf in the tenancy agreement.
- (6) The information provided under sub-section (1) and sub-section (2) above shall be conclusive proof of the facts relating to tenancy and matters connected therewith, and in the absence of any statement of information, the landlord and the tenant shall not be entitled to any relief under the provisions of this Act.

**Period of
tenancy**

- 5. (1) Every tenancy entered into after the commencement of this Act shall be valid for a period as agreed upon between the landlord and the tenant and as specified in the tenancy agreement.
- (2) The tenant may request the landlord for renewal or extension of the tenancy, within the period agreed to in the tenancy agreement, and if agreeable to the landlord, may enter into a new tenancy agreement with the landlord on mutually agreed terms and conditions.
- (3) Where a tenancy for a fixed term ends and has not been renewed or the tenant fails to vacate the premises at the end of such tenancy, then such tenant shall be liable to pay an enhanced rent to the landlord as provided in section 23:

Provided that notwithstanding anything contained in this section, if the term of tenancy expires at a time when the locality where the premises let out on rent is situated is affected by any disastrous event of force majeure, then, subject to requisition by the tenant, the landlord shall allow the tenant to continue in possession of the said premises till a period of one month from the date of cessation of such disastrous event on the same terms and conditions of the tenancy agreement already entered into.

Explanation.— For the purposes of this section, “force majeure” means a situation of war, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature affecting the habitation of the tenant in the premises let out on rent.

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| Rights and obligations of successor in the case of death | 6. | The terms of agreement executed between landlord and tenant, shall be binding upon their successors in the event of the death of landlord or tenant, as the case may be, and in such case, successors of the deceased landlord or tenant shall have the same rights and obligations as agreed to in the tenancy agreement for the remaining period of such tenancy. |
| Restriction on sub-letting | 7. | <p>(1) After the commencement of this Act, no tenant shall, except by entering into a supplementary agreement to the existing tenancy agreement,-</p> <p style="margin-left: 40px;">(a) sub-let whole or part of the premises held by him as a tenant;</p> <p style="margin-left: 40px;">(b) transfer or assign his rights in the tenancy agreement or any part thereof.</p> <p>(2) Where the premises is sub-let upon entering into a supplementary agreement to the existing tenancy agreement as referred to in sub-section (1), the landlord and tenant shall jointly inform the Rent Authority about the sub-tenancy within a period of two months from the date of execution of such agreement in the Form specified in the First Schedule.</p> |

CHAPTER III

RENT

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| Rent payable | 8. | The rent payable in respect of a premises shall be the rent agreed to between the landlord and the tenant in accordance with the terms of the tenancy agreement. |
| Revision of rent | 9. | <p>(1) The revision of rent between the landlord and the tenant shall be in accordance with the terms of the tenancy agreement.</p> <p>(2) Where, after the commencement of tenancy, the landlord has entered into an agreement in writing with the tenant prior to the commencement of the work and has incurred expenditure for carrying out improvement, addition or structural alteration in the premises occupied by the tenant, which does not include repairs necessary to be carried out under section 15, the landlord may increase the rent of the premises by an amount as agreed to between the landlord and the tenant, and such increase in rent shall become effective from one month after the completion of such work.</p> |

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| Rent Authority to determine the revised rent in case of dispute | 10. In case of any dispute between the landlord and the tenant regarding revision of rent, the Rent Authority may, on an application made by the landlord or tenant, determine the revised rent and other charges payable by the tenant and also fix the date from which such revised rent becomes payable. |
| Security deposit | 11. (1) The security deposit to be paid by the tenant in advance shall be such as may be agreed upon between the landlord and the tenant in the tenancy agreement, which shall – <ul style="list-style-type: none"> (a) not exceed two months rent, in case of residential premises; and (b) not exceed six months rent, in case of non-residential premises. (2) The security deposit shall be refunded to the tenant on the date of taking over vacant possession of the premises from the tenant, after making due deduction of any liability of the tenant. |

CHAPTER IV

RIGHTS AND OBLIGATIONS OF LANDLORD AND TENANT

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| Original tenancy agreement to be retained by the landlord and the tenant | 12. The tenancy agreement shall be signed in duplicate by both the landlord and the tenant, and one each of such original signed tenancy agreement shall be retained by the landlord and the tenant. |
| Rent and other charges payable and receipt for payment thereof | 13. (1) Every tenant shall pay rent and other charges payable within such period as agreed to in the tenancy agreement. (2) Every landlord or his property manager shall, on receipt of payment towards rent and other charges payable within the stipulated period as in the tenancy agreement from the tenant, provide forthwith against acknowledgement, a duly signed receipt for the amount received by him: Provided that where the payment of rent or other charges is made by the tenant to the landlord through the electronic mode, the bank acknowledgment thereof shall be conclusive proof of such payment. |

Deposit of rent
with Rent
Authority

14. (1) Where the landlord refuses to accept any rent and other charges payable or refuses to give a receipt, the rent and other charges shall be paid to the landlord by postal money order or any other method, in such manner as may be prescribed, consecutively for two months, and if the landlord refuses to accept the rent and other charges within such period, then the tenant may deposit the same with the Rent Authority in such manner as may be prescribed.
- (2) Where the tenant is unable to decide to whom the rent is payable during the period of tenancy agreement, the tenant may, in such case, deposit the rent with the Rent Authority in such manner as may be prescribed.
- (3) Where the rent is deposited under sub-section (1) or sub-section (2), the Rent Authority shall enquire the case as to whom the rent is payable and pass orders as may deem fit on the basis of the facts of the case.
- (4) The withdrawal of rent and other charges payable, deposited under sub-section (1) or sub-section (2), shall not by itself operate as an admission against the landlord or any other claim made by the tenant, if the landlord withdraws it to the extent of rent agreed upon under the tenancy agreement.

Repair and
maintenance of
property

15. (1) Notwithstanding any agreement in writing to the contrary, the landlord and the tenant shall keep the premises in as good a condition as at the commencement of the tenancy, except for normal wear and tear, and shall respectively be responsible to repair and maintain the said premises as specified in the Second Schedule or as agreed to in the tenancy agreement.
- (2) In case of common facilities shared among the tenants or with the landlord, the respective responsibilities of the tenant and landlord to repair and maintain those facilities shall be such as may be specified in the tenancy agreement.
- (3) If the tenant fails or refuses to carry out the repairs referred to in sub-section (1) or sub-section (2), above the landlord may carry out the repairs or remove the additional structure erected by tenant without consent of the landlord and deduct the amount incurred for such repairs or removal as the case may be, from the

security deposit and the amount so deducted shall be paid by the tenant within a period of one month of issue of notice by the landlord in that regard:

Provided that if the cost for such repairs exceed the security deposit, the tenant shall be liable to pay the excess cost including the security deposit so deducted to the landlord within a period of one month of the issue of notice by the landlord in that regard.

- (4) In case the landlord refuses to carry out the repairs referred to in sub-section (1) or sub-section (2), the tenant may carry out such repairs and deduct the expenditure incurred towards the same from the rent to be paid for the succeeding months:

Provided that in no case the deduction from rent in any one month shall exceed fifty per cent of the agreed rent for a month..

- (5) Where the premises is uninhabitable without the repairs and the landlord refuses to carry out the required repairs, after being called upon by the tenant in writing to do so, the tenant may abandon the premises after giving the landlord fifteen days notice in writing.
- (6) Where the premises let out on rent becomes uninhabitable for the tenant due to an event of force majeure or the tenant is unable to reside due to occurrence of such event, the landlord shall not charge rent from the tenant until the said premises is restored by the landlord, subject to the provisions of this section, to be inhabitable:

Provided that where the rented premises becomes uninhabitable as specified in sub-section (5) or this sub-section and the landlord fails to carry out the required repairs to make it inhabitable or the said premises could not be made inhabitable, then, the security deposit and advance rent shall be refunded by the landlord to the tenant within a period of fifteen days of the expiry of the notice period, after making due deduction of liability of the tenant, if any.

Explanation.— For the purposes of this section, “force majeure” means a situation of war, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature affecting the habitation of the tenant in the premises let out on rent.

Tenant to look
after premises

16. During the subsistence of tenancy, the tenant shall, -
- (a) not intentionally or negligently damage the premises or permit such damage;
 - (b) inform in writing the landlord of any damage;
 - (c) take reasonable care of the premises and its contents including fitting and fixtures and keep it reasonably habitable having regard to its condition at the commencement of tenancy and the normal incidence of living.

Entry into
premises

17. (1) Every landlord or the property manager may enter the premises let out on rent after serving a notice, in writing or through electronic mode, to the tenant at least twenty four hours before the time of entry under the following circumstances, namely:—
- (a) to carry out repairs or replacement or to do or to get work done in the premises; or
 - (b) to carry out an inspection of the premises for the purpose of determining whether the premises are in a habitable state; or
 - (c) for any other reasonable cause for entry specified in the tenancy agreement.
- (2) The notice referred to in sub-section (1) shall specify the day, time and reason for entry:

Provided that no person shall enter the premises before sun rise and after sun set:

Provided further that nothing contained in this section shall prevent the landlord from entering into the premises let out on rent without prior notice to the tenant in case of emergent situations like war, flood, fire, cyclone, earthquake or any other natural calamity, which may affect that premises.

Information as
to property
manager

18. In case the landlord has engaged a property manager, the landlord shall provide the following information to the tenant, namely:—

- (a) name of the property manager;
- (b) proof that such property manager is authorised by the landlord;
- (c) specific purposes for which the property manager has been authorised by the landlord and the period of such authorisation; and,
- (d) if the property manager is a legal entity, the name of the entity and the person authorised in this behalf by that legal entity who may be contacted in relation to the tenancy agreement.

Duties of
property
manager and
consequences of
violation of
duty

19. (1) The duties of the property manager shall include the following, namely:—

- (a) to collect rent against receipt;
- (b) to do essential repairs on behalf of the landlord;
- (c) to inspect the premises from time to time;
- (d) to give notices to tenant for—
 - (i) proper maintenance of the premises;
 - (ii) delay in payment of rent;
 - (iii) revision of rent;
 - (iv) vacating of premises;
 - (v) renewal of tenancy;
- (e) help in resolution of disputes among tenants and between landlord and tenant;
- (f) any other matters relating to tenancy to be acted upon only on the instructions of the landlord.

(2) Where the property manager acts, in contravention of the provisions of sub-section (1) or against the

instructions of the landlord, the Rent Authority may, on an application made to it by the landlord or tenant in that behalf, remove the property manager or impose such costs on the property manager so as to compensate any loss incurred by the landlord or tenant due to such contravention.

Withholding
essential supply
and service

20. (1) No landlord or property manager shall either by himself or through any other person, withhold any essential supply or services in the premises occupied by the tenant.
- (2) In case of contravention of provisions of sub-section (1) and on application made by the tenant in this behalf, the Rent Authority after examining the matter, may pass an interim order directing the restoration of supply of essential services immediately on service of such order upon the landlord or property manager, as the case may be, pending the inquiry referred to in sub-section (3).
- (3) The Rent Authority shall conduct an enquiry in respect of the application made by the tenant under sub-section (2), and complete the inquiry within one month of filing such application.
- (4) The Rent Authority may, after giving a reasonable opportunity of being heard, award a compensation not exceeding two months rent to be paid by the person responsible for withholding the essential supply, so as to compensate the loss incurred.
- (5) The Rent Authority may levy a penalty of a sum not exceeding twice the monthly rent to the tenant, if it finds that the application was frivolous or vexatious.

Explanation.— For the purposes of this section, essential services includes supply of water, electricity, piped cooking gas supply, lights in passages, lifts and on staircase, conservancy, parking, communication links, sanitary services and security fixtures and features.

CHAPTER V

EVICTION AND RECOVERY OF POSSESSION OF PREMISES BY LANDLORD

Eviction and
recovery of
possession of
premises by
landlord

21. (1) A tenant shall not be evicted during the continuance of tenancy agreement unless otherwise agreed to in writing by the landlord and tenant, except in accordance with the provisions of sub-section (2) or in accordance with the provisions of section 22.

(2) The Rent Court may, on an application made to it by the landlord in such manner as may be prescribed, make an order for eviction and recovery of possession of the premises on one or more of the following grounds, namely: -

- (a) that the tenant does not agree to pay the rent payable under section 8;
- (b) that the tenant has not paid the arrears of rent and other charges payable in full as specified in sub-section (1) of section 13 for two consecutive months, including interest for delayed payment as may be specified in the tenancy agreement within a period of one month from the date of service of notice of demand for payment of such arrears of rent and other charges payable to the landlord in the manner provided in sub-section (4) of section 106 of the Transfer of Property Act, 1882;
- (c) that the tenant has, after the commencement of this Act, parted with the possession of whole or any part of the premises without obtaining the written consent of the landlord;
- (d) that the tenant has continued to misuse the premises even after receipt of notice from the landlord to desist from such misuse.

Central Act
No. IV of
1882

Explanation.— For the purposes of this clause, “misuse of premises” means encroachment of additional space by the tenant or use of premises which causes public nuisance or causes damage to the property or is detrimental to the interest of the landlord or for immoral or illegal purposes.

- (e) where it is necessary for the landlord to carry out any repair or construction or rebuilding or addition or alteration or demolition in respect of the premises or any part thereof, which is not possible to be carried out without the premises being vacated:

Provided that after such repair, construction, rebuilding, addition or alteration, the tenant may be allowed to reoccupy the premises only when it has been mutually agreed to between the landlord and the tenant and a new tenancy agreement has been submitted with the Rent Authority:

Provided further that the tenant shall not be allowed to reoccupy the premises -

- (i) in the absence of submission of such mutual tenancy agreement with the Rent Authority; and
 - (ii) in cases where the tenant has been evicted under the orders of a Rent Court;
- (f) that the premises or any part thereof is required by the landlord for carrying out any repairs, construction, rebuilding, additions, alterations or demolition, for change of its use as a consequence of change of land use by the competent authority.

Explanation.— For the purposes of this clause, the expression “competent authority” means the Municipal Corporation or the Municipality or the Development Authority or any other authority, as the case may be, which provides permission on matters relating to repair or redevelopment or demolition of building or permission for change in land use:

- (g) that the landlord has given written notice to vacate the premises let out on rent and in consequence of that notice the landlord has contracted to sell the said premises or has taken any other step, as a result of which his interests would seriously suffer if he is not put in possession of that premises;

(h) that the tenant has carried out any structural change or erected any permanent structure in the premises let out on rent without the written consent of the landlord.

(3) No order for eviction of the tenant on account of failure to pay the rent specified in clause (b) of sub-section (2) shall be made, if the tenant makes payment to the landlord or deposits with the Rent Court the arrears of rent and other charges payable, if any, including interest within one month from the date of service of the said demand notice upon him.

(4) Where the tenant fails to pay rent consecutively for two months subsequent to the grant of the relief specified in sub-section (3) in any one year, then the tenant shall not be entitled to such relief again.

(5) In any proceedings for eviction under clause (e) of sub-section (2), the Rent Court may allow eviction from only a part of the premises, if the landlord agrees for the same.

Eviction and recovery of possession of premises in case of death of landlord

22. (1) Notwithstanding anything contained in this Act or any other law for the time being in force, in case of death of the landlord, where there is a bonafide requirement of the premises let out on rent by the legal heirs of the landlord during the period of tenancy, such legal heirs may file an application in this behalf for eviction and recovery of possession of the said premises before the Rent Court in such form and manner, as may be prescribed.

(2) The Rent Court may, on an application made to it under sub-section (1), if it is satisfied that the legal heirs of the deceased landlord are in bonafide requirement of the premises let out on rent, pass necessary orders against the tenant for handing over vacant possession of the said premises to the legal heirs of the deceased landlord.

Enhancement of rent in case of refusal by tenant to vacate

23. Where the tenant fails to vacate the premises let out on rent in accordance with the tenancy agreement on the expiration of the period of tenancy or termination of tenancy by an order or notice under the provisions of this Act, such tenant shall be liable to pay the landlord-

(a) twice the monthly rent for the first two months; and

- (b) four times the monthly rent thereafter till the tenant continues to occupy the said premises.

Refund of
advance rent by
landlord

24. (1) Where a landlord exercises the right of recovery of possession under sub-section (2) of section 21 or under section 22, and he had received any rent or any other payment in advance from the tenant, he shall before recovery of possession, refund to the tenant such amount after deducting the rent and other charges due to him.
- (2) If the landlord fails to make any refund, he shall be liable to pay simple interest to the tenant at such rate as may be prescribed from time to time on the amount which he has omitted or failed to refund.

Payment of rent
during eviction
proceedings

25. In any proceedings for recovery of possession on any ground other than that referred to in clause (a) or clause (b) of sub-section (2) of section 21, where the tenant contests the claim for eviction, the landlord may at any stage of the proceedings apply to the Rent Court to direct the tenant to pay him the rent payable, as under section 8, and the Rent Court may order the tenant to make such payment and all other charges due from the tenant along with penal charges, if any, due to delay in payment, in accordance with the provisions of sub-section (1) of section 14.

Permission to
build additional
structure

26. (1) Tenant shall not carry out any structural change or erect any permanent structure in the premises let out on rent without the written consent of the landlord.
- (2) Where the landlord proposes to make any improvement in or construct any additional structure on any premises which has been let out to a tenant and the tenant refuses to allow the landlord to make such improvement or construct such additional structure, the landlord may make an application in this behalf to the Rent Court.
- (3) On an application made by the landlord under sub-section (2), if the Rent Court is satisfied that the landlord is ready and willing to commence the work which is necessary, the Rent Court may permit the landlord to do such work and may make such other order as it may deem fit:

Provided that such improvement or additional structure shall not decrease or diminish or deteriorate

the accommodation or housing services in the premises which may cause undue hardship to the tenant:

Provided further that it shall be the responsibility of the tenant to remove any such additional structure built by tenant without consent of landlord.

Special
provision
regarding
vacant land

27. (1) Notwithstanding anything contained in section 21 or section 22, where any premises let out for rent comprises vacant land, upon which it is permissible under the municipal bye-laws for the time being in force to erect any building whether for residence or for any other purpose, and the landlord who intends to erect such building is unable to obtain possession of the same from the tenant on the basis of the tenancy agreement, the landlord or, in case of death of the landlord, his legal heirs, may file an application in this behalf, in such form and manner as may be prescribed, before the Rent Court.
- (2) The Rent Court may, on receipt of the application referred to in sub-section (1), if it is satisfied that the landlord is or, as the case may be, his legal heirs are ready and willing to commence the work and that the severance of the vacant land from the rest of the premises shall not cause undue hardship to the tenant,-
- (a) direct such severance after such enquiry as it may deem fit;
 - (b) place the landlord in possession of the vacant land;
 - (c) determine the rent payable by the tenant in respect of the rest of the premises; and
 - (d) make such other orders as it may deem fit in the circumstances of the case.

Vacant
possession to
landlord

28. Notwithstanding anything contained in any other law for the time being in force, where the interest of a landlord or in case of death of the landlord or his legal heirs in any premises is determined for any reason whatsoever and any order is made by the Rent Court under this Act for the recovery of possession of such premises, such order shall, subject to the provisions of sub-section (3) of section 21, be binding on all occupants who may be in occupation of the premises and vacant possession thereof shall be given by all such occupants to the landlord or to the legal heirs of the landlord.

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| Provisions regarding notice of giving up possession by tenant | 29. Notwithstanding anything contained in this Act or any other law for the time being in force, a tenant may give up possession of the premises on giving such written notice as is required under the tenancy agreement and in the absence of any stipulation relating to such notice, the tenant shall give notice to the landlord of at least one month before giving up possession of the premises. |
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CHAPTER VI

RENT AUTHORITIES, THEIR POWERS AND APPEALS

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| Rent Authority | 30. The Deputy Commissioner of a District shall, with the previous approval of the State Government, appoint an officer, not below the rank of Circle Officer to be the Rent Authority within his jurisdiction. |
| Power and procedure of Rent Authority | 31. The Rent Authority shall have all the powers as are vested in a Rent Court under this Act in respect of any proceedings initiated under sections 4, 9, 10, 14, 15, 19 or section 20 and the procedure as laid down in sections 35 and 36 shall apply in such proceedings. |
| Appeals | 32. (1) Any person aggrieved by the order of the Rent Authority may prefer an appeal to the Rent Court having territorial jurisdiction. (2) The appeal under sub-section (1) shall be preferred within a period of thirty days from the date of the order of the Rent Authority. |

CHAPTER VII

RENT COURTS AND RENT TRIBUNALS

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| Rent Court | 33. The Deputy Commissioner of a District shall, with the previous approval of the State Government, appoint Additional Deputy Commissioner or an officer of equivalent rank, to be the Rent Court for the purposes of this Act, within his jurisdiction. |
| Rent Tribunal | 34. The State Government may, in consultation with the High Court, may by notification, appoint District Judge or Additional District Judge as Rent Tribunal in each district. |

Procedure to be followed in Rent Court and Rent Tribunal

35. (1) Save as provided in this section, nothing contained in the Code of Civil Procedure, 1908 shall apply to the Rent Courts and Rent Tribunals, which shall be guided by the principles of natural justice and shall have power to regulate their own procedure in the following manner, namely:—

Central Act
No. 5 of
1908

- (a) the landlord or the tenant may file an application or appeal before the Rent Court or, the Rent Tribunal as the case may be accompanied by affidavit and documents, if any;
 - (b) the Rent Court or the Rent Tribunal, as the case may be, shall then issue notice to the opposite party, accompanied by copies of application or appeal, affidavit and documents;
 - (c) the opposite party shall file a reply accompanied by affidavit and documents, if any, after serving a copy of the same to the applicant;
 - (d) the applicant may file a rejoinder, if any, after serving the copy to the opposite party;
 - (e) the Rent Court or the Rent Tribunal, as the case may be, shall fix a date of hearing and may hold such summary inquiry as it deems necessary.
- (2) The Rent Court or the Rent Tribunal as the case may be, shall endeavour to dispose the case as expeditiously as possible, not exceeding a period of sixty days from the date of receipt of the application or appeal:
- Provided that where any such application or appeal as the case may be, could not be disposed of within the said period of sixty days, the Rent Court or the Rent Tribunal shall record its reasons in writing for not disposing of the application or appeal within that period.
- (3) In every application or appeal, before the Rent Court or the Rent Tribunal, the evidence of a witness shall be given by affidavit:

Provided that the Rent Court or the Rent Tribunal as the case may be, may, where it appears to it that it is necessary in the interest of justice to call a witness for examination or cross-examination, order attendance of such witness to be present for examination or cross-examination.

- (4) The provisions of the Code of Civil Procedure, 1908, regarding service of summons shall be applicable *mutatis mutandis* for service of notice by the Rent Court or Rent Tribunal. Central Act No. 5 of 1908
- (5) Every application or appeal shall be in such form as may be prescribed.
- (6) The Rent Authority or Rent Court or the Rent Tribunal as the case may be, shall not allow more than three adjournments at the request of a party throughout the proceedings and in case of reasonable and sufficient cause to do so, it shall record the reasons for the same in writing and order the party requesting adjournment to pay a reasonable cost.
- (7) Every application under clauses (a), (b), (e), (f) and (g) of sub-section (2) of section 21 or under section 22 shall be decided within ninety days from the date of filing of such application in the Rent Court.
- (8) The Rent Court shall decide every application filed under clause (c) and (d) of sub-section (2) of section 21 within thirty days from the date of filing of such application.

Powers of Rent Court and Rent Tribunal

36. (1) The Rent Court and the Rent Tribunal shall, for discharging of their functions under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 for the purposes of, – Central Act No. 5 of 1908
 - (a) summoning and enforcing the attendance of any person and examining him on oath;
 - (b) requiring the discovery and production of documents;
 - (c) issuing commissions for examination of the witnesses or documents;
 - (d) issuing commission for local investigation;

- (e) receiving evidence on affidavits;
 - (f) dismissing an application or appeal for default or deciding it *ex-parte*;
 - (g) setting aside any order of dismissal of any application or appeal for default or any other order passed by it *ex-parte*;
 - (h) execution of its orders and decisions under this Act without reference to any civil court;
 - (i) reviewing its orders and decisions;
 - (j) revision of orders and decisions of Rent Authority and Rent Court and;
 - (k) any other matter, which may be prescribed.
- (2) Any proceedings before the Rent Court or Rent Tribunal shall be deemed to be a judicial proceeding within the meaning of section 193 and 228, and for the purpose of section 196, of the Indian Penal Code; and the Rent Court and the Rent Tribunal shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973.
- (3) For the purposes of holding any inquiry or discharging any duty under this Act, the Rent Court may,—
- (a) after giving not less than twenty-four hours notice in writing, enter and inspect or authorise any officer, subordinate to it, to enter and inspect, any premises at any time between sunrise and sunset;
 - (b) by written order, require any person to produce for its inspection such books or documents relevant to the inquiry, at such time and at such place as may be specified in the order.
- (4) The Rent Court may, if it thinks fit, appoint one or more persons having special knowledge of the matter under consideration as an assessor or valuer to advise it in the proceeding before it.

Central Act
No. 45 of
1860
Central Act
No.2 of
1979

- (5) Any clerical or arithmetical mistake in any order passed by the Rent Court or any other error arising out of any accidental omission may, at any time, be corrected by the Rent Court on an application received by it in this behalf from any of the parties or otherwise.
- (6) The Rent Court may exercise the powers of a Judicial Magistrate of the first class for the recovery of the fine under the provisions of the Code of Criminal Procedure, 1973 and the Rent Court shall be deemed to be a Magistrate under the said Code for the purposes of such recovery.
- (7) An order made by a Rent Court or an order passed in appeal or revision, or review under this Chapter shall be executable by the Rent Court as a decree of a civil court and for this purpose, the Rent Court shall have the powers of a civil court.
- (8) The Rent Court may set aside any order passed *ex-parte* if the aggrieved party files an application and satisfies it that notice was not duly served or that he was prevented by any sufficient cause from appearing when the case was taken up for hearing.
- (9) Save as otherwise expressly provided in this Act, every order made by the Rent Court shall, subject to decision in appeal, be final and shall not be called in question in any original suit, application or execution proceedings.

Central Act
No.2 of 1974

Appeal to Rent
Tribunal

37. (1) Any person aggrieved by an order passed by the Rent Court, may prefer an appeal along with a certified copy of such order to the Rent Tribunal within the jurisdiction/local limits of which the premise is situated, within a period of thirty days from the date of order.
- (2) The Rent Tribunal, upon filing an appeal under subsection (1) shall serve notice, along with a copy of appeal to the respondent and fix a hearing not later than thirty days from the date of service of notice of appeal on the respondent and the appeal shall be disposed of within a period of sixty days from such date of service.
- (3) Where the Rent Tribunal considers it necessary in the interest of arriving at a just and proper decision, it may allow documents at any stage of the proceedings in appeal:

Provided that no such document shall be allowed more than once during the hearing.

- (4) The Rent Tribunal may, in its discretion, pass such interlocutory order during the pendency of the appeal, as it may deem fit.
- (5) While deciding the appeal, the Rent Tribunal may, after recording reasons thereof, confirm, set aside or modify the order passed by a Rent Court.

Execution of
order

38. (1) The Rent Court shall, on an application filed by any party, execute an order of a Rent Court or a Rent Tribunal or any other order made under this Act, in such manner as may be prescribed, by—
- (a) delivering possession of the premises to the person in whose favour the decision has been made; or
 - (b) attaching one or more bank accounts of the opposite party for the purpose of recovering the amount specified in such order; or
 - (c) appointing any advocate or any other competent person including officers of the Rent Court or local administration or local body for the execution of such order.
- (2) The Rent Court may take the help from the Local Government or local body or the local police for the execution of the final orders:

Provided that no applicant shall obtain police help unless he pays such costs as may be decided by the Rent Court.

- (3) The Rent Court shall conduct the execution proceedings, in relation to its order or an order of a Rent Tribunal or any other order passed under this Act, in a summary manner and dispose of the application for execution made under this section within a period of thirty days from the date of service of notice on opposite party.

CHAPTER VIII

MISCELLANEOUS

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| Power of State Government to appoint Officers and other employees of Rent Authority, Rent Court and Rent Tribunal. | 39. | The State Government may, in consultation with the Rent Authority, Rent Court and Rent Tribunal, determine the nature and categories of officers and other employees of Rent Authority, Rent Court and Rent Tribunal as it consider necessary and appoint such officers and employees for the efficient discharge of their functions under this Act. | |
| Jurisdiction of Civil Courts barred in respect of certain matters. | 40. | <p>(1) Save as otherwise provided in this Act, no civil court shall entertain any suit or proceeding in so far as it relates to the provisions of this Act.</p> <p>(2) The jurisdiction, of the Rent Court shall be limited to tenancy agreement submitted to it as specified in the First Schedule and shall not extend to the question of title or ownership of premises referred in the tenancy agreement.</p> | |
| Court fee | 41. | <p>(1) The provisions of the Court Fees Act, 1870 shall apply in respect of applications or appeals to be presented before the Rent Authority or Rent Court or Rent Tribunal, as the case may be.</p> <p>(2) For the purposes of computation of court fees, the application for recovery of possession made to the Rent Court and the memorandum of appeals presented before the Rent Tribunal, shall be deemed to be a suit between the landlord and the tenant.</p> <p>(3) The court fees for the application filed before the Rent Authority shall be same as that of an interlocutory application presented in a civil court.</p> | Central Act No. 7 of 1870 |
| Members etc. to be public servant. | 42. | Every member of Rent Authority, Rent Court and Rent Tribunal appointed under this Act shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code, 1860. | Central Act No. 45 of 1860 |
| Protection of action taken in good faith. | 43. | No suit, prosecution or other legal proceeding shall lie against any person, Rent Authority, Rent Court or Rent Tribunal in respect of anything which is in good faith done or intended to be done in pursuance of this Act. | |

Power to make
rules.

44. (1) The State Government may, subject to the condition of previous publication, make rules for carrying out the provisions of this Act.
- (2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely: —
- (a) the form and manner of digital platform to be put in place by the Rent Authority in the local vernacular language or the language of the State for enabling submissions of documents under sub-section (3) of section 4;
 - (b) the manner of payment of rent and other charges to the landlord by the tenant by postal money order or any other method and the manner of deposit of rent and other charges with the Rent Authority on refusal by landlord to accept the same under sub-section (1) and the manner of deposit of rent with the Rent Authority under sub-section (2), of section 14;
 - (c) manner of making an application for the recovery of possession of the premises under sub-section (2) of section 21;
 - (d) form and manner of making an application for the recovery of possession of the premises under sub-section (1) of section 22;
 - (e) rate of interest payable to the tenant where the landlord fails to make refund under sub-section (2) of section 24;
 - (f) the form and manner of filing application by the landlord before the Rent Court for obtaining possession of the premises let out on rent for erecting building under sub-section (1) of section 27;
 - (g) the form of filing application before Rent Court and appeal before the Rent Tribunal under sub-section (5) of section 35;
 - (h) any other matter to be provided under clause (k) of sub-section (1) of section 36;

(i) the manner of execution of an order of a Rent Court or a Rent Tribunal or any other order made under this Act under sub-section (1) of section 38;

(j) any other matter which is required to be, or may be, prescribed under the provisions of this Act.

Laying of rules 45. Every rule made by the State Government under this Act shall be laid as soon as may be, after it is made, before the State Legislature where it consist of two Houses, or where such Legislature consist of one House, before that House.

Power to remove difficulty 46. (1) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette, not inconsistent with the provisions of this Act, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the commencement of this Act.

(2) Every order made under this section shall, as soon as may be after it is made, be laid before the State Legislature.

Repeal and saving 47. (1) The Assam Urban Areas Rent Control Act, 1972 which is in force immediately before the commencement of this Act, is hereby repealed.

Assam Act No. XVII of 1972

(2) Notwithstanding such repeal, all cases and other proceedings under the said Assam Urban Areas Rent Control Act, 1972 pending, at the commencement of this Act, shall be continued and disposed of in accordance with the provisions of the Assam Urban Areas Rent Control Act, 1972 as if that Act had continued to be in force and this Act had not been enacted.

Assam Act No. XVII of 1972

Assam Act No. XVII of 1972

THE FIRST SCHEDULE
[See section 4(1) and 7(2)]
FORM FOR INFORMATION OF TENANCY

To,
 The Rent Authority

 _____ (Address)

1. Name and address of the landlord : _____
2. Name and address of the Property Manager (if any) : _____
3. Name(s) and address of the tenant, including email and contact details, : _____
4. Description of previous tenancy, if any : _____
5. Description of premises let to the tenant including appurtenant land, if any : _____
6. Date from which possession is given to the tenant : _____
7. Rent payable as in section 8 : _____
8. Furniture and other equipment provided to the tenant : _____
9. Other charges payable
 - (a) Electricity : _____
 - (b) Water : _____
 - (c) Extra furnishing, fittings and fixtures : _____
 - (d) Other services : _____
10. Attach rent or lease or tenancy agreement : _____
11. Duration of tenancy (Period for which let) : _____
12. Permanent Account Number (PAN) of landlord: : _____
13. Aadhaar number of landlord: : _____
14. Mobile Number and E-mail id of landlord (if available) : _____
15. Permanent Account Number (PAN) of tenant : _____
16. Aadhaar number of tenant : _____
17. Mobile Number and E-mail id of tenant : _____
18. Permanent Account Number (PAN) of Property Manager (if any) : _____
19. Aadhaar number of Property Manager (if any) : _____
20. Mobile Number and E-mail id of Property Manager (if any) : _____

STATEMENT OF OBJECTS AND REASONS

This Bill seeks to enact the Assam Tenancy Bill, 2021 and repeal the Assam Urban Areas Rent Control Act, 1972 for Assam.

'Housing for All, 2022' basically aims at providing ownership housing both in urban and rural sectors for the citizens who are permanent inhabitants. For the migrant citizens, namely, students, professionals and Government employees etc. who constitute a large chunk of urban population, the rental housing sector plays a very important role in providing shelters to them which can not be undermined. Therefore, it is imperative that the laws relating to the rental housing sector governing the relationships between landlords and tenants and their respective rights and duties should be conducive in order to promote and facilitate the rental housing market.

The Assam Urban Areas Rent Control Act, 1972 is approximately more inclined towards the interest of tenant rather than the owner. The said Act is more supportive in nature towards the tenants in the case of evictions etc. rather than the owners, which had a deterrent effect on the interest of the landlords who preferred withdrawal of their property from rent.

The Ministry of Housing and Urban Affairs (MoHUA), Government of India, took into cognizance the bottlenecks created by the Rent Control Acts of respective States in promoting the rental housing sector and therefore promulgated a Model Tenancy Act which was approved by the Union Cabinet on 2nd June, 2021 for adoption across all the States and Union Territories.

This Model Tenancy Act has been proposed to be adopted now for the state Assam with only consequential changes as "The Assam Tenancy Bill, 2021.

With the enactment of the Assam Tenancy Bill, 2021 and the repeal of the old Assam Urban Areas Rent Control Act, 1972, the following issues relating to tenancy shall be addressed to :

- (1) There will be no artificial cap in fixing the rent of a premise, the rent of a building shall be market driven and shall be determined by a mutual agreement between the tenant and the land lord.
- (2) The agreement between the land lord and the tenant shall be the main premise of the Assam Tenancy Bill, 2021 which shall be binding on both the land lord and the tenant.
- (3) Procedure for redressal of disputes between land lord and tenant has been simplified and made faster through establishment of the Rent Authority, Rent Court and Rent Appellate at District Level.
- (4) The eviction of tenant in case of non payment of rent and dues and also non fulfilment of the conditions of the agreement has been made simplified which eliminates the fear of land lord over losing the rights and interests over the property
- (5) The Assam Tenancy Bill, 2021 clearly specifies the duties and obligations of land lord and tenant regarding maintenance and up keep of the premises eliminating any ambiguity in this regard.

ASHOK SINGHAL,
Minister, Housing and Urban
Development, Assam.

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

MEMORANDUM OF DELEGATED LEGISLATION

The Government does not propose to delegate any legislative powers to any agency subordinate to it in this Bill except as per the Rules to be prescribed thereunder.

FINANCIAL MEMORANDUM

There is no financial burden on the State Exchequer on account of the Bill.

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.